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Current Topics.

Coroner's Duty to View the Body.

SECTION 4 of the Coroners Act, 1887, provides, *inter alia*, that the coroner and jury shall, at the first sitting of an inquest, view the body. Under s. 6 of the same Act, the court, upon application made by or under the authority of the Attorney-General, and on being satisfied that where an inquest has already been held, it is desirable by reason of some irregularity of proceedings at such inquest, for another inquest to be held, may order another inquest, and may if it think it just, order the coroner to pay such costs of and incidental to the application as to the court may seem just. In *Re Margerison*, *Times*, 6th inst., an application under s. 6, *supra*, was made with the authority of the Attorney-General, for a rule *nisi* for a writ of *certiorari*, directing another inquest to be held. One of the coroners for the county of Lancaster in March last held an inquest on the body of a boy of sixteen, the jury finding a verdict of suicide. Before holding the inquest, the coroner, it was alleged, did not view the body. In support of the application, it was stated that it was of the greatest importance that the body should have been viewed in this case, because the verdict very largely depended on the position and nature of the wounds, which were caused by a bullet from a revolver. Mr. Justice ROWLATT granted the application, the matter being put down for hearing in the course of the present sittings.

The Canadian Crisis.

LORD BYNG'S action in Canada in refusing a dissolution to a Prime Minister who is resigning his office reopens a vexed question of unwritten constitutional law, namely, whether the Sovereign, or his representative, is bound to accept the advice of a Minister, who has lost the confidence of the lower House, to dissolve it. The text-books are not unanimous on the matter. ANSON ("Parliament," 5th ed., p. 327), takes the view that dissolution in such circumstances is not refused, whereas Professor HEARN says that "although ministers may advise a dissolution, the King is by no means bound to follow that advice ("Government of England," 2nd ed., p. 163). He also suggests that compliance with the request can only be meant to assist them against the hostility of Parliament. COURTNEY ("Working Constitution," p. 9), states that the advice to dissolve has often been rejected by the Governors of the self-governing colonies. Lord BYNG was therefore in a difficult position. If a new ministry had the confidence of the elected house, the Government could be carried on, and, believing this would be the case, he refused the dissolution. The event has shown that his forecast was wrong, but not necessarily that his action was unjustified. The working of "supply" ensures that, although a ministry may outstay its welcome in the country if the House of Commons supports it, the converse proposition is not true. But "supply" must not be confused with the budget, the rejection of which in 1909 by the House of Lords, so far from paralysing the machinery of government, hardly shook it. Supply is effected by the Consolidated Fund Acts, passed almost without notice, authorizing the Government to draw huge sums from the balance at the Bank of England, practically as blank cheques, but with the liability to account for the money. The account is ratified later by the Appropriation Act, and the Comptroller and Auditor-General advises that the disbursements are authorized. The Treasury is responsible to the Government, but the Comptroller-General is entirely independent of it, and he and his chief assistant hold office, like judges, "during good behaviour." The value of our machinery of government may perhaps be best appreciated by the study of neighbouring systems, with their over-riding "*droit administratif*."

Usage as Modifying the American Constitution.

THE PRINCIPLE underlying the familiar saying about the onlooker seeing most of the game has an application far beyond the confines of the realm of sport. We have seen not a few instances of its effective application in the study of legal and constitutional systems. The late COMTE DE FRANQUEVILLE, a distinguished French savant, by his "*Système Judiciaire de la Grande Bretagne*," showed that he could teach even English lawyers not a little about the organization and procedure of their courts. Similarly, the late Mr. BODLEY wrote a scholarly work on France and its constitutional system which revealed to Frenchmen many things theretofore concealed from their view. Perhaps the most striking instance, however, was Viscount BRYCE'S elaborate study of the American Constitution, as to which a recent writer has aptly said that "it was so obviously *hors concours* that scarcely anyone else has ventured into a field where every opportunity of contributing to an understanding of the subject seemed to have been already pre-empted." But, as the writer just quoted (Mr. HERBERT W. HORWILL), in his recent book on "The Usages of the American Constitution," has pointed out, Lord BRYCE did not quite cover the whole ground, but left for Mr. HORWILL the task of dealing in more adequate detail with the development of conventions at the expense of the documentary text of the American Constitution. Written with full knowledge and with a literary grace rarely present in such works, Mr. HORWILL'S book

falls into line with those others already mentioned as showing even to American students of their Constitution many aspects of the subject to which they had previously been oblivious. Discarding as wholly unscientific, and, indeed, ridiculous, the old division of constitutions into "written" and "unwritten," Mr. HORWILL finds the American Constitution consists of (1) the Law of the Constitution, comprising (*a*) the Fundamental Law consisting of the famous document of 1787, (*b*) the Statute Law of the Constitution, (*c*) the Common Law of the Constitution; and (2) the Conventions of the Constitution, and, as has been indicated, it is of this last-named element that his book treats. How vast have been the inroads made by usage on the strict letter of the Constitution is shown in a series of illuminating chapters. Take, as an instance, the Electoral College for choosing the President. The electors meet, not, as the founders of the Constitution intended they should, to exercise their minds on the choice of the fittest candidate for the White House, but to carry out a popular mandate, their responsibility, as Mr. HORWILL says, meaning as little nowadays as the *congé d'élire* addressed to an English cathedral chapter. In another matter, usage has over-ridden the intention of the Fundamental Law which placed the treaty-making power in the hands of the President "by and with the advice and consent of the Senate, provided two-thirds of the Senators present concur." Usage permits an arrangement with a foreign power which to all intents and purposes is a treaty, but the President, by calling it an "executive agreement," avoids the necessity of sending to the Senate, where its reception might possibly be the reverse of cordial. By such and kindred devices our kin beyond the sea have ingeniously contrived to modify in various directions their much venerated Constitution which was fondly imagined by its authors to be immutable save by the orthodox method of formal amendment as prescribed by Article V.

Remuneration of Agents.

AN INTERESTING point with reference to the law of principal and agent was raised in the case of *Heath* v. *Parkinson*, 70 SOL. J., p. 798. The defendant, who was the tenant of certain premises where he carried on business as a music seller, was desirous of disposing of the lease of the premises. The lease contained a restrictive covenant prohibiting the carrying on of any other business thereon. The plaintiff had been offered the sum of £2,500 as the purchase price of the lease from certain tailoring firms, but he did not approach his landlords, expecting that they would refuse their consent to the assignment of the lease for the purpose of a tailoring business being carried on on the premises, and he accordingly had to refuse the offer. The plaintiff was instructed to try and obtain a purchaser. The plaintiff approached the landlords and ascertained from them that they would be prepared to consent to the assignment of the lease to a responsible firm of tailors. The plaintiff did not disclose this information to the defendant, and, knowing that the defendant was under a misapprehension as to the attitude of the landlords on this question, persuaded him to accept a purchaser at a lower figure of £2,250. The defendant, however, refused to go on with the sale, whereupon the plaintiff brought an action for his commission. Mr. Justice ROWLATT, however, held that by reason of the failure on the part of the plaintiff to disclose to the defendant the attitude of the landlords on the question of the carrying on of a tailoring business on the premises, the plaintiff was not entitled to recover, since he had not earned his commission. One of the duties that arises from the fiduciary character of the relationship between principal and agent is that the agent must make full disclosure to his principal, and where any material fact affecting the transaction is not disclosed, the principal is entitled in general to repudiate the transaction. As a necessary corollary of this proposition, where any breach of his fiduciary duties towards his principal has been committed by the agent, the latter is not entitled to recover any commission from his principal, whether the transaction is adopted or not by the principal; and, in the former event, the agent must also account for all profit he has made. As there does not appear to be any case similar in its facts to *Heath* v. *Parkinson*, a note of the latter might usefully be made.

Assessment to Income Tax of Awards on Inventions.

THE COURT of Appeal has affirmed the decision of Mr. Justice ROWLATT in *Constantinesco* v. *The King*, 42 T.L.R. 383, to the effect that income tax was payable on an award made to an inventor by the Royal Commission on Awards (*Times*, 1st inst.), and it would be of interest to examine the basis of this decision.

The suppliant in the above case had made certain inventions for the synchronization of the intervals between the blades of a revolving aeroplane propeller with the discharges of a machine gun, thus enabling the gun to be fired through the propeller. The suppliant and another person were the joint owners of this invention, which was protected by British and American patents. These patents were used by the British and the United States Governments, and awards were made to the suppliant in respect thereof by the Royal Commission on Awards. From the sum awarded, however, tax was deducted, and, in short, the point in issue was whether these sums that had been awarded by the Commission were to be regarded as capital sums or, on the other hand, annual payments or annual profits or gains.

The determination of Mr. Justice ROWLATT and of the Court of Appeal that the sums that had been awarded to the suppliant were not capital sums, but annual payments or profits, and that they were, consequently, as such, assessable to tax, appears really to have turned on the nature of that in respect of which the awards of the Commissioners were to be made. The court was of opinion that the awards were for royalties in respect merely of the user of the patents. As Mr. Justice ROWLATT said in the court below (42 T.L.R., at p. 384): "The question before the Royal Commission was, what was to be paid for the user of the patent from day to day and from year to year over a considerable period. The suppliant and his co-patentee were not deprived of their patent; they remained in the position of Licensors all the time. So far from having lost their patent, it was earning the right to remuneration for them all the time." At the same time, Mr. Justice ROWLATT pointed out that a capitalized sum might be paid in lieu of a royalty, but on the facts of the case, he was of opinion that a royalty had been paid, inasmuch as the money had been paid afterwards, the amount of the user had been put in the claim, and such amount stated in the award. It was not as if a lump sum had been agreed to be paid in advance, for the user, however long such user might be.

Tax Deducted by Mortgagor: Whether a Preferential Crown Debt.

THE QUESTION whether income tax, which was due and payable by a company, was a preferential debt, or whether, on the other hand, it was payable *pari passu* with other debts of the company (other than preferential debts), was considered by the Court of Appeal in *Re Lang Propeller Limited*, 70 SOL. J., p. 651. The facts were that the company had mortgaged certain of its assets, and in paying the interest thereon had deducted tax in pursuance of the provisions of r. 21 (1) of the General Rules applicable to all the schedules of the Income Tax Act, 1918. Rule 21 (1) provides that: "Upon payment of any interest on money, annuity, or other annual payment charged with tax under Sched. D . . . the person by or through whom any such payment is made shall deduct thereout a sum representing the amount of the tax thereon, at the rate of tax in force at the time of the payment."

Sub-section (2) of the above Rules at the same time provides, *inter alia*, that in such cases an account is to be rendered

forthwith to the Commissioners of Inland Revenue of the amount so deducted, and that "every such amount shall be a debt from him to the Crown and shall be recoverable as such." In the above case of *Re Lang Propeller Limited*, it appeared that the company had failed to render any such account, and that the amount they had deducted constituted a debt to the Crown. On the winding up of the company accordingly, the question of priority arose, and it was argued on behalf of the Crown that the debt in question came within the provisions of s. 209 of the Companies Act, 1908. That section provides that: "(1) In a winding up there shall be paid in priority to all other debts—(*a*) All parochial or other local rates due from the company at the date hereinafter mentioned"—i.e., the date of the winding up order in a compulsory winding up, and in other cases the date of the commencement of the winding up (*cf.* s. 209 (5) of the Act)—"and having become due and payable within twelve months next before that date, *and all assessed taxes, land tax, property or income tax assessed on the Company* up to the 5th day of April next before that date, and not exceeding in the whole one year's assessment." The Crown it should be observed is not entitled to priority in respect of other debts. On this point reference may be made to *Food Controller* v. *Cork*, 1923, A.C. 647, where it was held by the House of Lords that the bankruptcy rule that Crown debts have no claim to priority, except such as is given them by statute, equally obtained in the case of a voluntary winding up of a company. The important words in s. 209 are "income tax *assessed on the company*," but in *In Re Lang Propeller Limited*, as EVE, J., and the Court of Appeal held, it was not the mortgagor company that was being assessed, the company being in fact the agent of the Crown in collecting the tax payable by the mortgagee, and consequently s. 209 of the Companies Act, 1908, did not apply.

The Air Navigation Act, 1920.

WHAT IS believed to be the first case arising under the Air Navigation Act, 1920, came before the courts in *Roedean School Ltd.* v. *The Cornwall Aviation Company, Ltd.*, *Times*, 3rd inst. An interlocutory motion was made before Mr. Justice ROMER praying for an injunction to restrain the defendant company from flying or permitting the flight of aircraft over or near a school belonging to the plaintiff company so as to constitute a nuisance to the plaintiffs or to the staff or pupils or servants of the school. Apart from the provisions of the Air Navigation Act, 1920, it would appear that every person who flies over another person's land is in fact technically committing a trespass, since the general maxim with regard to ownership of land is "*Cujus est solum, ejus est usque ad coelum*." The Air Navigation Act, 1920, by s. 9 (1), provides that "No action shall lie in respect of trespass or in respect of nuisance, by reason only of the flight of aircraft over any property, at a height above the ground, which having regard to wind, weather and all the circumstances of the case is reasonable, or the ordinary incidents of such flight, so long as the provisions of this Act and any Order made thereunder and of the convention are duly complied with." This immunity is, however, counter-balanced by the absolute obligation imposed on the owner of the aircraft for any damage done thereby, it being provided in the latter part of s-s. (1) of s. 9 of the Act that "where material damage or loss is caused by an aircraft in flight, taking off, or landing, or by any person in any such aircraft, or by any article falling from any such aircraft, to any person or property on land or water, damages shall be recoverable from the owner of the aircraft in respect of such damage or loss, without proof of negligence or intention or other cause of action, as though the same had been caused by his wilful act, neglect or default, except where the damage or loss was caused by or contributed to by the negligence of the person by whom the same was suffered." This absolute liability is, however, lessened to some extent by the proviso in that section, which gives the owner the right of recovering any damages he has had to pay from the person by whose wrongful or negligent action or omission the damage was caused, provided such person is not a person in the employment of the owner. It will thus be seen that this absolute liability of the owner of aircraft may be compared with the absolute liability of a person who allows noxious things to escape from his land and do damage to a third person. It is a moot point, however, whether the absolute liability of the former is not somewhat greater than that of the latter, since it would seem that the owner of aircraft could not plead "Act of God" as a defence, and that he might therefore be liable for damage caused through the aircraft being set on fire by lightning, for example, and doing damage to the property on which it happened to descend.

Adoption by Widow under Hindu Law.

IT IS at times refreshing to wander into the regions of foreign systems of law, using the expression "foreign" in the sense in which it is used in Private International Law, and greater interest is added to the investigation when the system in question happens to be an ancient system of law like the Hindu law, many of the principles of which are just as much in force to-day as ever they were. The opportunity is therefore taken of noting the decision of the Privy Council in *Rawat Sheo Bahadur Singh* v. *Beni Babadur Singh*, *Times*, 2nd July, 1926. The question in that case concerned the validity of the adoption of the respondent by a Hindu lady, the adoption having taken place by the lady in question while she was a widow. It appeared that the husband had by his will given his widow permission to adopt a son to him, and that the adoption was made by the widow six years after her husband's death. It was contended that the adoption was not valid inasmuch as there had been undue delay in making it, and it was further alleged that the will was not valid. The Privy Council held that the will was valid, but their judgment, which upheld the validity of the adoption appears to be of importance by reason of the fact that they were of opinion that under the Hindu law there was no obligation on the part of the widow in such circumstances to make the adoption immediately, since a great many formalities, e.g., the consulting of horoscopes and the taking of opinions of pundits, had to be observed before the boy could be adopted. Moreover, quite apart from the question of whether or not delay could be taken into consideration, the judicial committee were of opinion that, in the circumstances, notwithstanding the lapse of six years, there had not been any undue delay. Under the Hindu law, an adoption might be made by a man or by his widow on his behalf, and it is a condition precedent in any case that he should be without issue at the time of the adoption. Whereas a man may adopt a son without his wife's assent, a woman, inasmuch as the adoption is to the man, can only adopt to her husband and, at any rate, if the adoption is made in his lifetime, must obtain his assent thereto. The different schools of Hindu law, however, do not appear to agree as to the nature of the wife's right to adoption after her husband's death, and this diversity of opinion appears to be caused by the different interpretations that have been put on the text of Vasishta, which is as follows: "Nor let a woman give or accept a son unless with the assent of her lord." One school interprets this text as meaning that consent is necessary at the time of the adoption, so that a widow cannot adopt at all; another interprets it as meaning that the text only refers to an adoption made in the lifetime of the husband and in no way restricts the power of a widow to do that which is beneficial to her husband's soul, so that a widow, in the opinion of this school, may adopt without any consent at all; another steers a middle course by holding that the express consent of the husband is required, but that such consent may be given by the husband in his lifetime, but so as to take effect after his death. Such consent, however, may be given orally or in writing or by will.

Office or Employment under Schedule E.

That the scope of Sched. E of the Income Tax Act, 1918, has been greatly extended by the amending provisions in the Finance Act, 1922, is well illustrated by the recent decision of the Court of Appeal, in *Watson* v. *Rowles* (*H.M. Inspector of Taxes*), 70 Sol. J., p. 796, in which case the Court of Appeal held that the remuneration (consisting of salary and a commission on profits) of a director of a private company was assessable under Sched. E, and not under Sched. D.

The material facts in *Watson* v. *Rowles* were that the appellant was the managing director of Studebaker, Limited. The company was a private company, consisting of three other shareholders in addition to the appellant, and with a capital of 25,000 £1 shares, of which the appellant held 22,000. By the Articles of Association the directors were given power to appoint one or more of their body to the office of managing director, and such director was not to be subject to retirement by rotation, although the tenure of his office was determinable in certain ways.

It is a moot point whether the appellant's remuneration would have been taxable under Sched. E, had it not been for the provisions of s. 18 of the Finance Act, 1922. The material provisions of Sched. E are as follows :—

> Rule 1 provides that "Tax under this schedule shall be annually charged on every person having or exercising an office or employment of profit mentioned in this schedule . . ." and Rule 6 provides that "The tax shall be paid in respect of all the public offices and employments of profit within the United Kingdom or by the officers hereinafter respectively described, namely :— . . . (*b*) offices or employments of profit under any company or society, whether corporate or not corporate ; . . . (*k*) all other *public* offices or employments of profits which are of a *public* nature."

Previous to the decision of the House of Lords in *Great Western Railway* v. *Bater*, 1922, 2 A. C. 1, the practice had been to assess nearly all persons who were employed by corporations under Sched. E and not under Sched. D. A stop, however was put to this practice by the decision of the House of Lords in the above-mentioned case, in which the House held that a clerk in the employment of a railway company was not assessable to income tax under Sched. E. The House was of opinion that the office or employment had to be either public or of a "public" nature before it could fall within Sched. E. As to the nature and the kind of office to which Sched. E was originally meant to apply prior to the amendments introduced by the Act of 1918, one cannot do better than refer to the observations of Rowlatt, J. (1920, 3 K.B., at p. 271), which were approved by Lord Atkinson in the House of Lords (1922, 2 A.C., at p. 15) : "It is argued," said Mr. Justice Rowlatt, "that what those who used the language of the Act of 1842 meant when they spoke of an office or an employment of profit, was an office or employment which was a subsisting, permanent, substantive position, which had an existence independent of the person who filled it which went on and was filled in succession by successive holders, and that if a man was engaged to do any duties which might be assigned to him, whatever the terms on which he was engaged, his employment to do those duties did not create an office to which those duties were attached ; he was merely employed to do certain things, and the so-called office of employment was merely the aggregate of the activities of the particular man for the time being. I myself, think that contention is sound . . . My own view is that Parliament in using this language in 1842 meant by an office, a substantive thing that existed apart from the holder of the office."

If one adopts this test to the facts in *Watson* v. *Rowles*, *supra*, it is arguable that the remuneration of the appellant would not have been assessable under Sched. E, prior to the Act of 1922, since the office of managing director which he held would apparently have ceased on the termination of his appointment as such (*cf.*, however, *Berry* v. *Farrow*, 1914, 1 K.B. 632).

However this may be, there can scarcely be any doubt that the office in question has been brought, in any case, within the scope of Sched. E, by reason of the provisions of s. 18 of the Finance Act, 1922. That section provides that : "(1) Such profits or gains arising or accruing to any person from an office, employment or pension as are under the Income Tax Act, 1918, chargeable to income tax under Sched. D (other than the profits or gains chargeable under Case II of Sched. D— i.e., tax in respect of income arising from possessions out of the United Kingdom—or under r. 7 of the Miscellaneous Rules applicable to Sched. D—which deals, *inter alia*, with income from foreign and colonial sources), shall cease to be chargeable under that schedule and shall be chargeable to tax under Sched. E, and the rule applicable to that schedule shall apply accordingly subject to the provisions of this Act . . ."

The effect of this section has, therefore, been not only to restore the practice prevailing prior to the decision of the House of Lords in *Great Western Railway* v. *Bater*, *supra*, but also to extend even further the scope of Sched. E to the detriment of the taxpayer, since, whereas under Sched. D advantage may be taken of the three years' average, under Sched. E, the tax is calculated on the actual income for the year in question.

In view of the above provisions in the Finance Act, 1922, s. 18, the Court of Appeal affirmed the judgment of Mr. Justice Rowlatt in *Watson* v. *Rowles*, and held that the remuneration of the appellant had been rightly assessed under Sched. E.

Workmen's Compensation:

Procedure for Ending or Diminishing Weekly Payments.

No section of the Workmen's Compensation Act, 1923, has given rise to more litigation, so far, at any rate, as appeals are concerned, than s. 14 (now s. 12 of the Consolidation Act of 1925), the consideration of which, as Lord Justice Scrutton has recently said, raises a series of statutory nightmares. It provides a new and complicated procedure whereby the employer, in a proper case, can terminate or diminish the compensation payable to a workman who has recovered sufficiently to be able to work, either in his former or in some lighter occupation. Under the principal Act, it will be remembered, the employer could discontinue payment of compensation at any time at his own will, and if the workman still claimed to be entitled to a weekly payment, he had to take proceedings for an award. Section 14 was designed entirely in the interests of workmen, but the cases before the Court undoubtedly suggest that there is a certain class of workmen, mostly men who have been on compensation for years, who dislike it and will make every effort to evade and escape from it. Probably the reason is that it practically leaves the ultimate decision in any dispute as to incapacity, not in the hands of the County Court judge from whom there is a right of appeal, but in those of a medical referee, whose decision, unless it should be ambiguous, is final and conclusive.

Shortly, the section provides that the employer may only terminate or diminish a weekly payment in these cases (A) where the workman in receipt of compensation for total incapacity has returned to work ; (B) where the workman if at work and only partially incapacitated is earning higher wages, and (C) where the employer, upon the advice of his doctor, reports that the workman has recovered, and gives

notice to terminate the compensation at the expiration of ten days. In the latter case, which is the only one we need notice, the workman has the right, before the ten days are up, to send a counter-notice, with a report from his own doctor disagreeing with the employer's. If, as often happens, the doctors disagree, and neither side gives way, the registrar, on the application of either party (not as before both parties), may, under s. 11 of the 1923 Act, refer the case to a medical referee, whose decision must be accepted as final, though the registrar or judge may be appealed to to say what it means. Pending his decision the employers may pay the weekly payment, or so much of it as is in dispute into Court, and it is paid out to the party in whose favour the referee decides.

In *Crewe v. John Rhodes*, 133 L.T. 650, the medical referee admittedly made a mistake, as was shown by a subsequent examination in hospital, but the Court held that the County Coort judge could not go behind his decision.

In *Pudney* v. *William France Fenwick & Co.*, 1925, 1 K.B. 346, the Court decided that where a workman had received from the employer notice of termination together with the certificate of the doctor advising that the workman had recovered, and did not comply with the procedure laid down in s. 14, and send a counter-notice, but commenced proceedings for an award, he was not precluded from doing so if he wished. In *Davies* v. *Glyncorrwg Colliery Co.*, 1925, 2 K.B. 339, the employers omitted to pay the disputed sum into Court, and later on discovered that they had to pay compensation after a date when the workman had admittedly recovered from any incapacity. The tactics on each side have now become better known, but, encouraged possibly by these results, workmen in certain cases have made a fresh attempt to evade s. 14. In *Rhodes* v. *Digby Colliery Company*, C.A. 29th June, the workman had a slight hernia arising from an accident in 1917, since which he had been on full compensation. The employers were advised that he could do light work, and started the procedure of s. 14, with a notice to diminish. It was followed out, and the case referred to the medical referee, who decided that the employers were right, and the incapacity was only partial, and partly due to age, rather than to the accident. The registrar decided that the employers were entitled to the £2 which they had paid into Court. At this stage the workman, having failed to get any satisfaction out of s. 14, cast it aside and made two applications, one for an arbitration for a fresh award, and another for a review of the diminished weekly payment. The County Court judge held that he could make a fresh award for full compensation: the question of review has not yet been decided. The Court of Appeal has unanimously decided that once the matter has got to the stage of a report from the medical referee, subject to its interpretation by the registrar or on appeal from him by the judge, the case is closed for good, and there is no jurisdiction to treat the procedure under s. 14 as a dead letter, and go back to the beginning again. The question has become *res judicata*. The appeal in a similar case against the same company was allowed.

As regards a review, this can only be entertained where a change of circumstances can be proved to have taken place, and this is seldom easy to prove, in respect of the applicant's physical condition. Moreover this is a matter of fact, upon which there can be no appeal. The decision in *Rhodes* v. *Digby Colliery Company, supra*, will be a useful one in showing that the procedure of s. 14, which is very fair to both sides, is intended to be complied with.

A Conveyancer's Diary.

Non-Disclosure of Principal in a Contract for the Sale of Land.

Attention may be drawn to two or three recent decisions of importance to conveyancers. In *Dyster* v. *Randall & Sons*, 70 Sol. J., p. 797, the plaintiff, who had been dismissed from the defendants' employment, procured a friend to enter into a contract for him, but without disclosing his agency. The contract was for the purchase of certain plots of land. After the friend had paid the deposit and taken possession of the land the true facts became known to the defendants, who, with the consent of the friend, but without the plaintiff's authority, cancelled the contract. The plaintiff sued for specific performance.

The defendants contended that they had been deceived in regard to the person with whom they were contracting, and that the contract was therefore void. Mr. Justice Lawrence decided that no personal qualification possessed by the friend formed a material ingredient inducing the defendants to contract, and that the benefit of the contract was assignable. He also decided that there was no direct misrepresentation as there was in *Archer* v. *Stone*, 1898, 78 L. T. 34, and that mere non-disclosure of the identity of the person actually entitled to the benefit of the contract for the sale of real estate did not amount to misrepresentation, even though the contracting agent knew that if the disclosure were made the other contracting party would not enter into the contract.

The present position of the law applicable to such cases as these is as follows: If in negotiations for a contract an agent makes a false representation (e.g., in reply to a question "Are you buying for X or his nominees?"), as to the name of his principal, knowing that, if he disclosed the true name the other party would not enter into the contract, the court will not order specific performance of the contract: *Archer* v. *Stone, supra*. If an agent merely fails to disclose the identity of the person entitled to the benefit of the contract this will not disentitle the principal to a decree of specific performance: *Dyster* v. *Randall, supra*.

Another point taken in *Dyster's Case* was that there had been a breach of a term of the contract, in that plans of buildings to be erected on the plots were not submitted for the approval of the vendors' architect. This breach, having regard to the defendants' admission that the plans were unexceptionable and would have been approved, was held to be too trivial to disentitle the plaintiff to the decree.

Compound Settlements: Exercise of Additional Powers Conferred by Component Settlements.

Several points of great practical importance were raised and decided in *Re Cowley*, S.E., 1926, W.N. 202.

In that case there was a compound settlement, consisting of (*a*) a strict settlement of 1888 under which the second Earl Cowley, who died in 1912, was tenant for life and which gave certain additional powers to the tenant for life; presumably the third Earl took a life estate in remainder; (*b*) a disentailing deed of 1912; and (*c*) a strict settlement of 1914, in which the third Earl Cowley's life estate was restored and a protected life interest given to the fourth Earl, the estates during his life being vested in trustees on a discretionary trust for that purpose. But it was declared in this settlement that, for the purposes of all the powers of the S.L. Acts (including the additional powers therein contained), the fourth Earl should be in the like position as if, instead of the limitations in favour of the trustees, the premises had been limited in remainder after the third Earl's death, upon trust for the fourth Earl for life, without impeachment for waste. Certain additional powers were given to the tenant for life. These were to apply to the 1888 settlement as if therein included, but so that, as regards any investment made under certain of the extended powers, the consent of the 1914 settlement trustees should be requisite,

and as regards any expenditure, under certain of the other extended powers, the consent of the 1914 settlement trustees (and not of the 1888 settlement trustees), or the approval of the court should be required.

The third Earl died in 1919. Jointures and a portion under the 1888 settlement were still subsisting in 1926.

A summons was taken out by the 1888 settlement trustees (now trustees of the compound settlement: S.L.A., 1925, s. 31) to determine:—

(i) Whether the fourth Earl could exercise the additional powers given by the 1888 and 1914 settlements, or either of them.

After stating that the fourth Earl was tenant for life under the 1914 settlement, by virtue of s. 23 (1) (*a*) of the S.L.A., 1925, and that, therefore, under the proviso to s. 1 (1), *ib.*, he was the tenant for life under the compound settlement, Mr. Justice Astbury decided that the fourth Earl, although he had no life interest under the 1888 settlement, could exercise the additional powers conferred on the tenant for life by that settlement, and that, notwithstanding the prior charges under the 1888 settlement, he could also exercise the additional powers of the 1914 settlement.

(ii) Whether capital money then subject to the 1914 settlement could be invested or applied by the direction of the tenant for life in any manner authorized by the S.L.A., 1925, or the 1888 settlement, or the 1914 settlement; and in the last case, whether the consent of the 1914 settlement trustees was necessary to any investment or application not authorized by the S.L.A., 1925.

The capital money referred to in (ii) could only have arisen on a sale subject to the charges subsisting under the 1888 settlement. The trustees of the 1914 settlement could, therefore, it was held, invest them as provided by the S.L.A., 1925, under the direction of the tenant for life; for any investment or application of such money for purposes other than those provided for in the Act, the consent of the 1914 settlement trustees was necessary.

(iii) and (iv) Questions similar to (ii) were asked with respect to capital money, then subject to the 1888 settlement and capital money thereafter raised by the compound settlement trustees.

Astbury, J., held that such capital money could also be invested or applied according to the tenant for life's direction, but that the consent of the 1914 settlement trustees was necessary if the additional or extended powers given by the 1914 settlement were invoked.

(v) Whether the compound settlement trustees ought to hold all the investments past and future. The decision given was to the effect that all capital money then existing ought to remain in the hands of the respective trustees, but that capital money arising in the future should be held by the compound settlement trustees.

The useful decisions given in *Re Cowley* reveal a tendency to recognize an element of coalescence or unity giving a real, as distinct from a notional, existence to the compound settlement. Not only is there one person having the powers of a tenant for life under the settlement made up of a number of component parts, but there is one set of trustees—the compound settlement trustees—who are to hold all capital money arising under the whole or any part of the compound settlement. Further, there is recognized one set of powers exercisable by the tenant for life and these powers are either statutory or conferred by component parts of the settlement. So far, by giving a more concrete existence to the expression, "compound settlement," there may be said to be a simplification of a difficult subject. It is not a separate notional entity, but is made up of the material documents all being treated together.

It is true that this process of simplifying was not taken to its logical conclusion and was, we think, not consistently applied throughout. All capital money arising under any component part of the compound settlement might have been transferred to the compound settlement trustees.

The case, however, raises a practical difficulty. It is recognized that any additional or extended powers conferred by a component part of a compound settlement were, before 1926, exercisable subject to prior interests. Such prior interests could not have been overreached except by the exercise of powers given by the S.L. Acts or of additional powers conferred by the instrument under or by an instrument prior in date to which they were created.

Further, the trustees where prior interests were overreachable, were, formerly in effect, approved by the court.

Now, as the result of *Re Cowley*, it is quite possible for a settlement to be executed forming a component part of a compound settlement and for the settlor to give himself, as tenant for life, extensive additional powers. On the exercise of these additional powers the prior interests of, say, a jointress and portioners, could be overreached, and there would be no protection for such persons if no capital money arose on the exercise of the additional powers.

Further, under the Amending Act, in the absence of S.L.A. trustees, of a prior instrument, the S.L.A. trustees of the instrument creating the life estate, become S.L.A. trustees of the compound settlement.

The solution of the difficulty may be that the court will, when called upon to do so, scrutinize carefully the powers which are expressed to be additional to the S.L.A. powers.

Those which merely facilitate transactions can properly be treated as additional powers, but those which would operate to alter fundamentally the beneficial interests under the compound settlement would be treated as additional limitations creating beneficial interests, and not as powers operating under the Act.

Landlord and Tenant Notebook.

The case of *Leslie & Co. Ltd.* v. *Cummings*, 42 T.L.R. 504, gave rise to the determination of some interesting questions of law arising under the Rent Acts.

The facts were that a flat has been let unfurnished to the defendant at a yearly rent of £65 for three years from Michaelmas, 1918, and at the expiration of the term, the defendant became a statutory tenant. The lease contained a covenant against assigning, etc., without the written consent of the lessor, but such consent was not to be vexatiously withheld. On two occasions, it appeared that the defendant had sub-let the flat, furnished, without obtaining the lessor's consent, but that such consent had on each occasion been subsequently given by the lessor.

In October, 1922, the defendant, owing to his bad state of health, left London for Glasgow, and thereafter he was not physically present in the flat, but his furniture remained there, and his two daughters, except during the periods of the sub-lettings mentioned above, resided there. In May, 1925, the defendant's daughters, acting on his behalf, without the lessor's consent, sub-let two rooms in the flat, furnished, to one S. The plaintiff thereupon demanded possession, and on its being refused, issued his plaint on the 2nd November, 1925, claiming possession of the whole flat. On the 2nd December, 1925, however, S, the sub-tenant, vacated the two rooms which had been sub-let to him.

What is Possession for the Purposes of the Rent Acts.

On these facts it was argued that the plaintiff was entitled to an order for possession, inasmuch as the defendant no longer retained possession of the premises, by which presumably was meant that he was no longer in actual occupation of the premises. As to this, however, it would appear on the facts, that the defendant was still to be regarded as being in occupation,

inasmuch as his furniture remained in the flat, and his daughters, as members of his family, were residing there. Moreover, it appeared from the evidence that the defendant had the *animus revertendi*, and intended to return to the flat when his health improved.

Quite apart, however, from these facts, if *Gidden* v. *Mills*, 1925, 2 K. B. 713, is to be regarded as good law, and as having overruled *Hicks* v. *Scarsdale Brewery, Ltd.*, 1924, W.N. 189, it might have been argued that the statutory tenant did not lose the protection of the Acts solely by reason of the fact that he was not in actual occupation.

Limitation to Principle of Prout v. Hunter.

Another point was also taken on behalf of the plaintiff in *Leslie* v. *Cummings*, viz., that the premises had lost the protection of the Acts by reason of their having been sub-let previously, furnished, or again by reason of the sub-letting furnished of the two rooms to S, and reliance was placed on *Prout* v. *Hunter*, 1924, 2 K.B. 736. In that case, premises had been let unfurnished, but were subsequently sub-let as furnished premises, such sub-letting being in force at the date of the writ, and the court held that the premises were outside the protection of the Acts. *Prout* v. *Hunter*, however, was distinguished by the Divisional Court in *Leslie* v. *Cummings*, inasmuch as in the latter case, the sub-letting, furnished, of the *whole* of the premises had been determined *before* the date of the commencement of the proceedings. The principle to be deduced, therefore, from the above case is that where premises within the Acts are sub-let, furnished, they will lose the protection of the Acts only during the duration of such a sub-tenancy, and the protection of the Acts will revive on the determination of the sub-tenancy, provided, it appears, that the original lessee (sub-lessor) continues in possession thereof; or, to adopt the language of Roche, J., in *Leslie* v. *Cummings*, 42 T.L.R. at p. 506, where a tenant is a statutory tenant of premises let unfurnished, those premises may still be protected, notwithstanding that during some period, which has expired, they were let furnished.

As far as the sub-letting, furnished, of two of the rooms to S was concerned, this sub-letting existed on the date of the commencement of the proceedings, but the court was of opinion that this fact did not entitle the plaintiff to claim possession of the *whole* of the premises, since the whole was admittedly not sub-let furnished. This decision appears unconsciously to have followed and approved the decision of the learned county court judge in *Selby* v. *Mothersole*, 1926, L.J. County Court Reports, p. 7, which has already been dealt with in these columns, *ante*, p. 459. In *Leslie* v. *Cummings*, however, it was pointed out that it might have been open to the plaintiff to claim possession of only the two rooms which had been sub-let to S, on the authority of *Gidden* v. *Mills*, *supra*, but the court did not consider itself called upon to deal wih this point, inasmuch as the plaintiff's claim was for possession of the *whole* premises, and it had never been suggested at all in the course of the proceedings, that the plaintiff claimed or even desired possession of the flat in question.

Reviews.

Principles of the Law of Real Property. By the late JOSHUA WILLIAMS. 24th edition. By R. A. EASTWOOD, LL.D. London: Sweet & Maxwell, Ltd., 1926. lvi and 906 pp. £1 10s. net.

The new editor is to be congratulated on his successful preparation of the twenty-fourth edition of Williams on *Real Property*. The bulk and cumbrousness of Williams has in times gone by militated rather powerfully against its popularity as a text-book. The latest revision, however, seems to us to have given students and practitioners a more readable work, and this will no doubt help this great work to maintain its position of pre-eminence as a real property text-book in the face of the much stronger competition which now obtains.

One or two suggestions rather than criticisms may be offered. Greater attention might be paid to distinguishing the law before 1925 from the new law, and the danger of confusing students thus considerably lessened; to give one example, on page 268, the statement is made that "the modern method (of partitioning) is by an action for partition in the Chancery Division," and attention is not drawn to the recent changes in the law in this respect.

We note that the Preface is dated 10th January, 1926, By that date the Expiring Laws Act, 1925, had restored s. 130 of the Bankruptcy Act, 1914; see p. 338, note (H). On p. 391 after reference it might have been pointed out that after 1925, where dower has been assigned by metes and bounds, the letters of administration or probate granted in respect of the deceased husband's estate is deemed a settlement, and the doweress is given the powers of a tenant for life: S.L.A., 1925, ss. 1 (3), 19 (1), 117 (1) (xxiv). On p. 483 the general statement is made that "when a tenant for life exercises a power of conveyance conferred on him by the Act (S.L.A.) of 1925, he can only convey the estate or interest which is vested or declared to be vested in him by the last or only vesting deed." Some reference by way of explanation or qualification ought in this connection to have been made to S.L.A., 1925, s. 72 (3). A slight amendment of the provision of the Accumulations Act, 1800, effected by s. 164 of the L.P.A., 1925, has been overlooked on p. 490.

We venture to think that Williams on *Real Property* will continue to be the standard text-book on the Law of Real Property.

Seaborne's Vendors and Purchasers of Real and Leasehold Property Ninth. Edition. By W. ARNOLD JOLLY, M.A., and C. H. S. FIFOOT, M.A. London: Butterworth & Co. 1926: lxxii, 396 and [44] pp. 21s.

One is inclined to conclude from a perusal of the new edition of Seaborne's "Vendors and Purchasers," that the editors are by no means enamoured of the new Law of Property for, on numerous occasions, they take the opportunity, in matters of no great import, to criticize rather severely, and at times unnecessarily, the new provisions. Thus, in referring, on p. lxix, to the general scheme of the new law, as to the making of an indivisible legal estate supreme, they declare that "unfortunately this fundamental conception has been overlaid with a vast superstructure of complicated detail." It seems to us that the filling of such detail was essential to the practical operation of the Acts. As time goes on and further experience is obtained in the working of the new law it will be more and more amending details that will be called for.

This critical attitude does not, however, diminish the value of this standard text-book on a most important branch of conveyancing. The task of revising has been well performed, and students and practitioners will find the new edition useful and reliable. We cordially recommend this well-known work.

The Journal of Comparative Legislation and International Law. Edited for the Society of Comparative Legislation by Sir MAURICE SHELDON AMOS, K.B.E., and F. P. WALTON, LL.D., K.C. (Quebec). Third Series. Vol. VIII, Part II. London: The Society of Comparative Legislation. 1926. iv and 188 pp.

The May number of the *Journal of Comparative Legislation* contains an account of the legislation passed in the constituent parts of the British Empire during the year 1924. Such account, whilst naturally brief, will be found to give a most interesting summary of legislative activities within the

Empire, and of course, it supplies invaluable data to those interested in the general study of social and institutional experiments and in comparative legislation.

Income Tax in relation to Local Authorities. F. OGDEN WHITELEY, O.B.E., F.R.S.S., City Treasurer of Bradford. Including Memoranda issued by the Council of the Institute of Municipal Treasurers and Accountants (Incorporated) in respect of Allowances for Depreciation and Renewals; Trading Profits as "Set Off" against Interest on Loans, &c. Demy 8vo, pp. xxii and 239 (with Index). Gee & Co. (Publishers) Ltd., 6 Kirby-street, E.C.1. 12s. net.

This is, we believe, the first publication dealing exclusively with the laws relating to Income Tax in their application to the accounts of local authorities, and as there is admittedly no phase of municipal accountancy upon which there has been so much misunderstanding, all who have to grope their way through the complexities of this intricate subject will welcome such a clear and simple explanation of the rules upon which the assessments of the undertakings of local authorities are computed. The incorporation of the various memoranda issued from time to time by the Council of the Institute of Municipal Treasurers and Accountants adds greatly to its usefulness.

The Criminal Justice Act, 1925, with Explanatory Notes. ALBERT LIECK, Chief Clerk of the Marlborough-street Police Court, London; a Member of the Criminal Procedure Committee, 1921; Author of "The Justice at Work"; and A. C. L. MORRISON, Chief Clerk of the Lambeth Police Court. With a Foreword by Sir A. H. BODKIN, K.C.B., Director of Public Prosecutions. 1926. Demy 8vo, pp. xxxi and 136 (with Index). Stevens & Sons, Ltd., Chancery Lane. 6s. net.

The Criminal Justice Act, 1925, deals with a variety of subjects connected with the Criminal Law and its administration, and effects many important changes in the law itself, with a corresponding increase in the duties as well as the responsibilities of justices. In this book the provisions of the Act are carefully set out and lucidly explained, with copious references to existing statutory provisions. The scheme of the book is good, and the work throughout shows evidence of careful editorship, and should prove a useful and reliable commentary on the new law.

Hints on Advocacy. Conduct of Cases, Civil and Criminal, Classes of Witnesses, and Suggestions for Cross-examining them, etc. By the late RICHARD HARRIS, K.C. 16th Edition, with an Introduction by His Honour Judge PARRY, K.C. pp. xxiii and 348. Stevens & Sons, Ltd., Chancery Lane. 1926.

When Richard Harris first published this book in 1879 he wrote in his Preface: "There is no School of Advocacy; there are no Lectures on Advocacy; and so far as I have been able to ascertain, there is no book on the subject." This was probably quite true until "The Seven Lamps of Advocacy" was published by Judge Parry, who has now written a learned and interesting introduction to a work which has run through fifteen editions—in itself ample evidence of its popularity and usefulness. He says: "I have found it of real practical service, and am honoured to be allowed to commend it to a new generation." We do not hesitate to say that this instructive and practical book should be read by any and every barrister or solicitor who aspires to become an effective advocate. W. P. H.

Obituary.

MR. F. BROCKLEHURST.

Mr. Frederick Brocklehurst, barrister-at-law, Chairman of Salford Hundred Quarter Sessions, died on Monday last, at the age of sixty. Mr. Brocklehurst rose from very humble beginnings to a position of considerable importance, and was at different times a mill operative, labour agitator, university student, journalist, political worker, city councillor, Parliamentary candidate, and, finally, chairman of quarter sessions, in which he succeeded the late Mr. J. M. Yates, K.C. With the assistance of two scholarships, he entered Queen's College, Cambridge, in 1890, where he gained the prize for New Testament Greek, and was also in the honours list for the Tripos Examination of 1892. He unsuccessfully fought three Parliamentary elections, the first in 1897, but when he definitely deserted politics and journalism for a legal career he quickly acquired a considerable practice in the local courts.

MR. W. T. FRANKS.

At Westminster Mansions on Sunday last, Mr. William Temple Franks, C.B., barrister-at-law, formerly Controller of the Patent Office, passed away at the age of sixty-four. Mr. Franks was educated at Dulwich College, and subsequently had a brilliant academic career at Oxford, where he took a scholarship in classics at Wadham in 1883. He was, in 1885, Hody Greek prizeman, in which year he took a first class in *Lit. Hum.*, whilst in his fourth year he was elected to a Stowell Law Fellowship at University College. He was called by the Inner Temple, and practised for some years on the South-Eastern Circuit and at Surrey Quarter Sessions before he became assistant Librarian at the House of Commons. He served as Secretary to the Railway Companies Association from 1905 to 1909, was elected to the Board of Trade Railway Conference in 1908, was a delegate to the Peace Conference (Economic Section) in 1919, and served on the Royal Commission on Awards to Inventors. From 1915 to 1916 he was a Sub-lieutenant in the Royal Naval Volunteer Reserve.

MR. J. ROWLANDS.

Mr. Joseph Rowlands, solicitor, Birmingham—a member of the well-known firm of Rowlands & Co., of 41, Temple Row—died on the 28th June, at the age of eighty-seven. Educated at Whittington, he was articled to the late Mr. J. Slaney, of the firm of Messrs. Slaney & Winstanley, of Newcastle-under-Lyme, admitted in 1867, and built up a large practice in Birmingham. In 1876 he was appointed Clerk to the Aston Justices, in 1901 became a Justice of the Peace for Worcestershire, and acted for many years as Law Clerk to the Birmingham Proof House. He was a sound lawyer, was well known in political and agricultural circles, and his death is undoubtedly a loss to the legal profession.

In Memoriam.

JOHN INDERMAUR, died July 9th, 1925, aged 73. Solicitor, Editor of various law books; for many years Law Coach and Editor of "The Law Students' Journal." Late of 22, Chancery Lane, and 114, Holland Road, Kensington, where his widow still resides.

The Directors of Westminster Bank Limited have declared an interim dividend of 10 per cent. for the half-year ended 30th June, on the £20 shares, and the maximum dividend of 6¼ per cent. (six and a quarter per cent.), on the £1 shares for the same period.

The dividends, ten shillings per share and one shilling and threepence per share, respectively (both less income tax), will be payable on the 2nd August.

LAW OF PROPERTY ACTS.

POINTS IN PRACTICE.

Questions from Annual Subscribers are invited and will be answered by an eminent Conveyancer. All questions should be addressed to—The Assistant Editor, "The Solicitors' Journal," 94-97, Fetter Lane, E.C.4. The name and address of the Subscriber must accompany all communications, which should be typewritten (or written) on one side of the paper only and be in triplicate. To meet the convenience of Subscribers, in matters requiring urgent attention, answers will be forwarded by post.

Undivided Shares—Vesting—Sale.

377. *Q.* A widow, being seised in fee simple in possession of an undivided moiety of certain land, devised it by will to her two daughters, A and B, "in equal shares during their joint lives and to the survivor during her life," with remainder to her son, C, absolutely. Testatrix died in 1919, and her daughter B died in 1920, leaving A her surviving. The testatrix's son, C, was and is seised in fee simple in possession of the other moiety. The testatrix appointed A and C executors, and they both proved the will. A and C now wish to sell the whole of the property. As A is tenant for life only of her moiety, and as there can now be no settlement of an undivided share, we shall be glad to have your views as to how a title can be made.

A. This case, falling under the L.P.A., 1925, 1st Sched., Pt. IV, para. 1, is not within 1 (1) or 1 (3), and therefore, if not within 1 (2), is included in 1 (4), and, if so, the land has vested in the Public Trustee. In respect of 1 (2), it is vested absolutely and beneficially in two persons of full age, and each is entitled to an undivided share vested in possession, but each is not entitled absolutely to an undivided share, and, although the point is not free from doubt, the opinion is here given that the case has fallen within (4) rather than (2), and that, in order to divest the Public Trustee, A and C should appoint trustees under 1 (4) (iii), who could then give title. If they appointed themselves they could give title under either sub-paragraph. Or they can wait until a purchaser's adviser indicates his preference.

Settled Land—Tenant for Life Dying after 1st January, 1926—No Vesting Deed.

378. *Q.* Testator who died in 1888 by his will devised freehold hereditaments unto his daughter, R. L., for her life, and on her death to one W. H. L. and his assigns for his life, and on the decease of the survivor of them, the said R. L. and W. H. L., to the child, if only one, or the children if more than one, of his said daughter, R. L., in fee simple, such children if more than one to take as tenants in common in equal shares. The said R. L. died on the 13th March, 1926, the said W. H. L. having died during her life. There were two trustees of the will, but both died several years ago. R. L. leaves issue five children capable of taking under the will. Can they convey as absolute owners or how can the property be vested in them in order that they can convey the legal estate?

A. The freeholds were settled land on 1st January, 1926, and by the L.P.A., 1925, 1st Sched., Pt. II, paras. 3 and 6 (*c*), they then vested in R. L. as tenant for life. The trustees, for the purposes of the S.L.A., 1925, would be any qualified by the testator's will under the S.L.A., 1925, s. 30 (1), or if there were none such, his personal representatives under s-s. (3). On the death of R. L. the property vested in the S.L.A., 1925, trustees as her special executors under s. 22 (1) of the A.E.A., 1925, if she appointed executors, or, if she did not appoint executors, administration may be granted to such trustees under the Judicature Act, s. 162 (1). Thus title cannot be made until either probate or letters of administration are granted in respect of the settled estate. When that is done the special executors or administrators must pay or provide for the death duties and then convey the property or consent to its vesting in the persons entitled. A conveyance (which includes an assent, see L.P.A., 1925, s. 205 (1), (ii)) to the five beneficiaries, if all of age, would have the effect stated in s. 34 (2) of the L.P.A., 1925. Possibly the conveyance to the beneficiaries and from them to the purchaser might be effected by one deed, but it would have to be carefully framed, for the trust for sale arises on the conveyance to the beneficiaries, and the executors or administrators, do not hold on trust for sale. If there are no S.L.A., 1925, trustees within s. 30, administration "*de bonis non*" of the original testator *qua* the settled land may implement s. 30 (3) and supply the remedy. As to the absence of a vesting deed and deed of discharge under the S.L.A., 1925, see answers to *Q.* 333, p. 687, and *Q.* 252, p. 560, last eight lines.

Copyhold—Undivided Shares—Vesting—Appointment of New Trustees—Fines and Fees.

379. *Q.* A and B were on 31st December, 1925, tenants in common in equal shares of copyhold land, having been respectively admitted in undivided moieties. As one undivided moiety was incumbered, it would appear that the legal estate in the entirety of the enfranchised land became vested in the Public Trustee on the 1st January, 1926, and that no fine and fees were then payable. A and B now propose to appoint themselves trustees in the place of the Public Trustee and thus vest the legal estate in themselves upon the statutory trusts, subject to the manorial incidents. The question arises whether a fine and fees will become payable on the production of the appointment to the steward as being an "assurance" within s. 129 (9) of the L.P.A., 1922?

A. (Every question about the vesting of copyhold, except perpetually renewable leaseholds held by copy, must be answered subject to the doubt discussed in the answer to *Q.* 196, p. 461, *ante*).

If sub-para. (iv) to para. (8) (*c*) of the 12th Sched. to the L.P.A., 1922, applies, the property vested in the Public Trustee under s. 10 and the 3rd Sched. If it did not apply, the same result ensues under s. 202 and the 1st Sched., Pt. IV, para. 1 (4) of the L.P.A., 1925. If sub-para. (viii) to para. (8) (*c*), *supra*, applies no fines or fees were payable in respect of the shifting of the legal estate. The opinion is given here that an appointment of new trustees with either an express vesting declaration or one implied under s. 40 (1) (*b*) of the T.A., 1925, is an "assurance" within s. 129 (9), and must therefore be produced to the steward to comply with the section.

Settled Land—Death of Tenant for Life—No Vesting Deed.

380. *Q.* Before his death in 1900 A contracted to buy certain freeholds, but no conveyance to him was executed. By his will A gave all his realty and personalty to his wife "for her life and after her death to be divided in equal shares for all or any of my children living at my death," and he appointed his wife and his two sons, B and C, executors and trustees. The will was proved by the widow, power to prove being reserved to B and C, who, however, have never proved the will. After the death of A the contract to purchase the freeholds was completed by a conveyance to the widow and B and C "upon the trusts" contained in the will of A. The

widow died in May, 1926, intestate, no vesting deed having been executed. The persons entitled to the property are B, C, D and E, and they have agreed that the freeholds shall be allotted to C and D in satisfaction of their shares. No letters of administration have been taken out in respect of the widow's estate. She had no separate property.

(*a*) In whom is the legal estate now vested?

(*b*) Are B and C trustees of the settlement within s. 30 (3) of the S.L.A., 1925?

(*c*) Will it be necessary to apply for a grant of administration to the estate of A's widow? If so, who should apply?

(*d*) What should be done to vest the property in C and D?

A. (*a*) By virtue of the L.P.A., 1925, 1st Sched., Pt. II, paras 3 and 6 (*c*), the property in question vested in the widow on 1st January, 1925, and it will vest in her special legal representatives if and when a grant is made to them under s. 162 of the Judicature Act, 1925. These will be the trustees, if any, of the settlement for the purposes of the S.L.A., 1925. When a person dies intestate s. 9 of the A.E.A., 1925, provides that his or her property shall vest in the probate judge, and the opinion is here given that this also applies to settled land vested in the deceased.

(*b*) In order to validate acts done in the character of personal representatives of A, B and C must come in and prove his will by the double grant, which appears to be the most convenient step. Having done so they will be his personal representatives, and therefore trustees of the settlement under s. 30 (3) of the S.L.A., 1925.

(*c*) As such trustees they can apply for a grant of administration of the widow's estate limited to the settled property under s. 162, *supra*, but the probate authorities may possibly require them to take the full grant.

(*d*) Having taken the grant they must pay or provide for death duties, and their duty then will be to convey to themselves and D and E, and when this is done there will be a trust for sale arising under the L.P.A., 1925, s. 34 (2), to which they can all put an end by conveying under s. 23 to C and D—when another trust for sale will arise. In the circumstances, the opinion is here given that B and C can, with suitable recitals, convey to C and D direct with E's confirmation and concurrence.

HUSBAND AND WIFE—TENANTS IN COMMON—HUSBAND'S DEMISE TO WIFE.

381. *Q.* A freehold property was conveyed in 1919 to husband and wife, it being expressed in the conveyance that the purchase money was paid by them in equal shares, and as to the wife, out of moneys paid by her out of her separate estate. The conveyance was made to husband and wife as tenants in common in fee simple, and as to the wife, as her separate property. The husband recently—i.e., since the 1st January, 1926,—made a Will by which he desired to give to his wife his half share. The Will appoints the wife as one of the executors and trustees, and then comes the following clause, dealing with the gift in question: "I give devise and bequeath to my said wife for her own use and benefit absolutely all my half share or other share and interest whatsoever in our residence and premises known as " (here follows the name and description of the house) " or in the proceeds of sale thereof." Is this clause sufficient to carry out the testator's instructions?

A. Yes.

UNDIVIDED SHARES—INTESTACY OF TENANT IN COMMON—TITLE.

382. *Q.* A and B (husband and wife) were tenants in common of a freehold house. A died in 1917 intestate and no letters of administration were taken out to his estate. His only child, a daughter C, was his heir-at-law. B, the widow now wishes to sell the property. It is presumed that A's undivided moiety vested in C the daughter as heir subject to A's right to dower, pending administration being taken out (*Re Griggs*, 1914, 2 Ch. D., p. 547), and that on the 1st January, 1926, B and C were together beneficially entitled to the entirety of the property and under Pt. IV, 1st Sched., L.P.A., 1925, para. 2, held the property on trust for sale, and can now make a good title to the purchaser. It has been contended that B, the widow, is a trustee for sale and must therefore appoint another trustee before selling, so as to give a receipt for the purchase money. What ground is there for this view?

A. Re Griggs, supra, notwithstanding, the heir only has a defeasible estate ceasing on the grant, and the opinion is here given that a purchaser would be justified in refusing to accept title from the heir of any person dying since 1897 intestate, unless and until a grant of letters of administration had been obtained, and the administrator had conveyed to him or her in accordance with the L.T.A., 1897, s. 3 (1), or assented in writing to the descent under the A.E.A., 1925, s. 36 (1). If the death duties on A's death have not been paid, the property is not vested absolutely and beneficially in B and C, and in such case it has passed to the Public Trustee under para. 1 (4) of Pt. IV, *supra*. The proper course will be for B to obtain the grant of letters of administration, and then with C to appoint herself and C (or any other two trustees) under para. 1 (4) (iii), as trustees for sale to oust the Public Trustee. A purchaser will no doubt require certificates as to the payment of death duties arising on the death of A on the property, and B's written assent to the descent under s. 36 of the A.E.A., 1925.

SETTLED LAND—SURRENDER OF LIFE INTEREST—VESTING IN REMAINDERMAN.

383. *Q.* A testator who died in 1923 devised a freehold farm to his widow for life, with the remainder to his three daughters, A, B, and C, in equal shares. He appointed his widow and his daughter C executors and trustees, and they both duly proved the will. There was no trust for or power of sale. The widow wishes to make a gift of her life interest to the daughter C, and the daughters A and B wish to make a gift of their remainders to C as the widow will compensate them by a gift in cash. What is the best way of carrying out the matter? If the widow executed a deed of gift of her life interest to C, and A and B execute a similar deed of their remainders, would this complete the transaction and give C a good title? Or, as they are both equitable interests only, would anything be necessary to give legal effect to the transaction?

A. Under the L.P.A, 1st Sched. Pt. II, paras. 3 and 6 (c), the farm vested in the widow on 1st January, 1926, and, under the S.L.A., 1925, s. 30 (3), the widow and daughter, as personal representatives, are trustees for the purposes of the Act in the absence of trustees found by reference to s. 30 (1). If, and when the contemplated deeds of gift are made, the situation provided for by s. 7 (5) of the Act will have arisen, and C will be entitled to a conveyance from her mother accordingly. But it is to be noted that s. 13 is general, and the conveyance will not take effect as vesting the legal estate until the widow and C have executed the vesting deed required by the 2nd Sched. para. 1 (2). When they have done that, the widow should convey to C pursuant to s. 7 (5), and the widow and C should execute a deed of discharge under s. 17, after which C will hold in fee simple absolutely. The opinion is here given that the conveyance and discharge could be effected by one deed if appropriately drawn.

UNDIVIDED SHARES—MORTGAGE—RECONVEYANCE.

384. *Q.* On the 14th June, 1875, certain hereditaments were demised by deed to A. B. for a term of ninety-nine years. On the 12th April, 1882, her sister C. D. advanced to the said A. B. the sum of £100. But the mortgage was taken for some reason in the name of X. Y., the solicitor, who was acting for both sisters. A. B. who died in 1905, by her will gave the residue unto her sister the said C. D. and a niece E. F. in equal shares as tenants in common. The solicitor, X. Y., is dead. By his will he appointed two gentlemen his executors and

trustees thereof. But there is at present only one surviving trustee of the solicitor's will. The persons entitled now desire to have a reconveyance of the property if that is necessary or desirable. Must an additional trustee be appointed of the will of the said X.Y. or can the surviving trustee of the said X. Y. reconvey the property to the said C. D. and E. F. upon the statutory trusts as joint tenants. If a new trustee of the will of X.Y.(the solicitor in whose name the mortgage was taken) must be appointed so that there shall be two trustees, then the persons entitled to the leasehold property which is the subject of the mortgage will have to pay the cost. So far as we can ascertain no interest has ever been paid on the mortgage.

A. By the L.P.A., 1st Sched., Pt. IV, para. 1 (2), C. D. and E. F. hold the leasehold premises which belonged to A. B. upon trust for sale subject to the mortgage. On repayment thereof the surviving executor of X. Y. can reassign or give a receipt which, if conforming to s. 115, will have the effect therein stated. The money will be expressed to be paid by C. D. and E. F., but in effect the matter will be merely one of account between them. X. Y.'s executor will be entitled to his costs in respect of the reconveyance or receipt.

UNDIVIDED SHARES—PARTNERS—DEATH OF ONE.

385. *Q.* In 1925, two partners purchased freehold property with partnership moneys, insisting, at the time, that the property should be conveyed to them as tenants in common. What is the position under the new property legislation on the death of one of the partners, he having devised his moiety to strangers. The partners jointly mortgaged the property at the time of purchase. What is and will be the position of the mortgagees?

A. By the L.P.A., 1925, 1st Sched., Pt. VII, para. 1, the mortgagee, assuming he took a conveyance subject to redemption and not a mere charge, took a term of 3,000 years on 1st January, 1926. By Pt. IV., para. 1 (2), the partners thereafter held as joint tenants on trust for sale. The mortgagee has therefore the security of his term, with the usual power of sale under s. 88 of the L.P.A., 1925, and other remedies, and is not in substance prejudiced by the new legislation, though he takes a term instead of the fee. And, presumably having the deeds, his mortgage is good against all persons taking under the partners without registration under the L.C.A., 1925.

Correspondence.

Duty on Power of Attorney under Stamp Act, 1891.

Sir,—We send you a letter we have received from the Inland Revenue Authorities.

We do not remember, until the present instance, that where two persons were appointed under a power of attorney, a stamp duty of 10s. had been demanded in respect of each person. HOLDER & WOOD.

London. 29th June.

Inland Revenue, Somerset House,
London, W.C.2. 21st June.

Gentlemen,—With reference to your letter of the 9th June, I am directed by the Board of Inland Revenue to acquaint you that they consider that having regard to the provisions of s. 4 (*a*) of the Stamp Act, 1891, a power of attorney appointing two or more persons as attorneys, jointly and severally, is liable to the stamp duty of 10s, in respect of each person appointed.

In the case of a power of attorney which appoints as alternates, individuals who are all members of the same firm or employees of the same company, the Board will be prepared, although the strict legal position is not free from doubt, to stamp such a power with the single duty of 10s.

Messrs. HOLDER & WOOD. G. G. H. BURGE.

Court of Appeal.

Pontypridd Guardians *v.* **Drew.** 18th and 21st June.

POOR LAW—RELIEF—GOODS SUPPLIED TO PAUPER—COST—RECOVERY BY GUARDIANS FROM PAUPER—POOR LAW AMENDMENT ACT, 1834, 4 & 5 Will. IV, c. 76, s. 58.

Guardians who supply goods to a pauper by way of ordinary poor law relief have no right, either at common law or by statute, to recover from the pauper afterwards the value of the goods so supplied.

Decision of the Divisional Court, 70 SOL. J., 566, *reversed*.

Birkenhead Guardians *v.* Brooke, 95 L. T. 359, *overruled*.

Appeal from an order of the Divisional Court, 70 SOL. J., 566. During a strike in 1921, the plaintiffs, the Pontypridd Guardians, gave outdoor relief to the defendant, Samuel Drew, a miner. The relief, which was in the form of orders on tradesmen for goods, was given weekly, between 15th April and 30th June, 1921, and amounted to £6 12s. 6d. Although the whole relief was in fact given to the defendant, the amount was fixed in view of his being a married man with a family. The county court judge found that the first weekly supply was intended by the guardians to be ordinary poor relief, and the subsequent relief to be by way of loan, but that no intimation of that intention had been made to the defendant who had received all the goods in the belief that he was receiving ordinary poor relief. The county court judge held that the plaintiffs were not entitled to recover either by statute or at common law. The plaintiffs appealed to the Divisional Court. The Divisional Court held that the guardians had a common law right to recover from the defendant the value of the goods supplied to him by way of ordinary poor law relief and allowed the appeal. The defendant appealed to the Court of Appeal.

BANKES, L.J., in the course of his judgment, said that the Court of Appeal was not bound by the decisions which the learned judges of the Divisional Court considered binding on them. The county court judge, in this case, found that the plaintiffs had failed to establish the position that they had granted the relief in question to the defendant by way of loan. The guardians then claimed to recover the value of the goods supplied to the defendant by way of relief on the ground that the defendant was under a common law obligation to repay the reasonable value of the goods which he had received from the plaintiffs. Apart from the authorities, there was no foundation for such a claim as that put forward by the guardians. The guardians were under a statutory obligation to grant relief to indigent persons. There was no suggestion that the relief had not been properly granted in the present case. The Poor Law Statutes provided for the recovery of money paid by way of relief in certain circumstances; and there were provisions enabling guardians to grant relief by way of loan, and also providing for the summary recovery of such loans. Under the Poor Law Amendment Act, 1834, ss. 58 and 59, and the Relief Regulation Order of 1911, guardians could, in a proper case, if they thought fit, grant relief by way of loan, and afterwards proceed to recover payment of the same. It was the duty of the guardians at the time the relief was granted to make it clear whether the relief was granted by way of loan or not. There was no implication that the guardians had any right to recover unless the relief had been granted by way of loan, or unless the case was one which came within the cases specially provided for. The case of *Birkenhead Guardians* v. *Brooke*, 95 L.T. 359, on which the respondents relied, could not be treated as an authority. In this case the relief was granted to a man of full age and competency. The appeal succeeded.

SCRUTTON, L.J., and ATKIN, L.J., concurred.

Appeal allowed.

COUNSEL: *Vaughan Williams*, K.C., and *Gwyn Rees*; *Montgomery*, K.C., and *Stanley Evans*.

SOLICITORS: *Warren & Warren*, for *Edward Roberts*, Dowlais; *Wrentmore & Son*, for *Spickett & Sons*, Pontypridd.

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.]

Rhodes *v.* **Digby Colliery Company.** 29th June.

WORKMEN'S COMPENSATION — INCAPACITY — PARTIAL RECOVERY—NOTICE BY EMPLOYER TO DIMINISH COMPENSATION—COUNTER-NOTICE BY WORKMAN WITHIN TEN DAYS—JOINT REFERENCE TO MEDICAL REFEREE—DECISION OF MEDICAL REFEREE—NEW APPLICATION FOR ARBITRATION BY WORKMAN—AWARD—NO POWER TO RE-OPEN MATTER—WORKMEN'S COMPENSATION ACT, 1923 (13 & 14 Geo. 5, c. 42), s. 14 (*c*), provisoes (i), (ii).

Where an employer, in pursuance of s. 14 of the Workmen's Compensation Act, 1923, serves upon the workman a copy of the certificate of his medical adviser to the effect that the workman has wholly or partially recovered, together with a notice that he intends to end or diminish the weekly payment, and the workman within ten days sends to the employer a medical report disagreeing with the employer's, and the matter is ultimately referred to and decided by the medical referee, the report of the latter, subject to its interpretation by the registrar, finally concludes the matter, and there is no power for the workman to re-open it by starting new proceedings for arbitration to obtain an award.

Pudney *v.* France Fenwick & Co., 1925, 1 K.B. 346, *distinguished*.

Appeal from a decision of the judge of the Nottingham County Court, as arbitrator under the Workmen's Compensation Acts. In 1917 the applicant, Rhodes, was injured by accident, causing a slight rupture. He received full compensation until 1925, when the employer's doctor who examined him reported that he was no longer fully incapacitated, but was able to do a certain amount of light work. The employers served notice to reduce the compensation from 35s. to 15s. a week. The workman went to his doctor, who disagreed, on the ground that though he was better than he had been, he was unfit for any ordinary work, and at his age (seventy) an operation was inadvisable, and so he would never get any better. The matter was referred to the medical referee, who reported that he was suffering from a small but irreducible hernia of the abdominal wall which gave him some slight pain if he attempted any hard work. At his age, together with that condition, he was only fit for light work, such as duties in a lamp cabin. The effect of the certificate being disputed, the registrar decided that the employers had succeeded, and ordered £2 which they had paid into court under s. 14 to be paid out to them. There was no appeal from this order to the judge. The workman, however, initiated proceedings for an award, claiming full compensation at 35s. a week, on the ground that he was in the position of an "odd lot" in the labour market. The judge, who sat with the medical referee as assessor, held that he had jurisdiction to hear the application, notwithstanding the decision of the medical referee, and awarded full compensation. The employers appealed. The Court allowed the appeal.

Lord HANWORTH, M.R., having stated the facts of the case, said that he thought that the appellants' contention that the matter had become determined by the conclusion of the procedure under s. 14 was right. The object of the section was explained in *Davies* v. *Glyncorrwg Colliery Co. Ltd.*, 18 B.W.C.C. at p. 90, as being to prevent the sudden ending or diminishing of the weekly payment by the employer, but in that case the procedure had not been fully carried out. Here the procedure under sub-clause (*c*) had been fully carried out, and where that was done there was a decision by the registrar within the terms of s. 14 which justified the employer in refusing to pay otherwise than in accordance with the ultimate decision of the dispute, viz., that 15s. a week was sufficient. In *Prendergast* v. *Lancaster's Steam Coal Collieries Ltd.*, 18 B.W.C.C. 494, and *Starkey* v. *Clayton & Sons*, 18 B.W.C.C. 346, the court had to deal with cases where there was a special susceptibility to a fresh outbreak of an industrial disease by the workman remaining in the same employment, which was not the case here. In *Crewe* v. *John Rhodes Ltd.*, 133 L.T. 680, the court held that no evidence could be given to contradict the medical referee's certificate, because finality had been reached in accordance with s. 14. In *Pudney* v. *France Fenwick & Co.*, *supra*, the workman did not serve any counter-notice, and it was held that arbitration proceedings were not excluded. Where s. 14 had been fully complied with and a definite decision had been reached there was no right on the part of the workman to re-open the matter, unless and until new circumstances had arisen justifying a fresh application, just as it was impossible to ask for a review under Sched. I (16) of the Act of 1906, unless new circumstances had arisen. That would be the case where there was special susceptibility to an industrial disease, as in *Prendergast's Case*, *supra*, but until such circumstances were shown the authority of the certificate as declared by the registrar could not be cut away or diminished. There was no right in the workman to set the whole effect of the procedure under s. 14 aside by making an application for a fresh arbitration. The appeal must be allowed, and the award of the learned judge set aside.

SCRUTTON, L.J., delivered judgment to the same effect, and RUSSELL, J., concurred.

COUNSEL: *R. H. Norris*; *W. Shakespeare*.

SOLICITORS: *Peacock & Goddard*, for *Elliott, Smith & Co.*, Mansfield; *Taylor, Jelf & Co.*, for *E. S. Buxton Hopkin*, Sutton-in-Ashfield, Notts.

[Reported by H. LANGFORD LEWIS, Esq., Barrister-at-Law.]

Watson *v.* **Rowles (Inspector of Taxes).** June 30.

REVENUE—INCOME TAX—OFFICE OR EMPLOYMENT OF PROFIT—MANAGER OF PRIVATE COMPANY—ASSESSABILITY—SCHEDULE E OR SCHEDULE D—INCOME TAX ACT, 1918 (8 & 9 Geo. 5, c. 40), Sched. E, r. 6—FINANCE ACT, 1922 (12 & 13 Geo. 5, c. 17), s. 18.

The combined effect of r. 6 of Sched. E of the Income Tax Act, 1918, and s. 18 of the Finance Act, 1922, is that the holder of any employment or office of profit is liable to be assessed to income tax under Sched. E. It is not necessary that such employment should be of a public nature or, in the case of an employee of a company, that the company itself should be a public one.

Appeal from a decision of Rowlatt, J., 70 SOL. J. 487. The appellant was managing director of a private company, and was assessed to income tax for the years 1920 to 1922 in very large sums, and under Sched. E, r. 6, which directs that "The tax shall be paid in respect of all the public offices and employments of profit within the United Kingdom or by the officers hereinafter respectively described, namely— . . . (h) Offices or employments of profit under any company or society, whether corporate or not corporate." The appellant appealed, contending that he was not the holder of a "public" office, and was entitled to claim to be assessed under Sched. D. The Crown contended that even if the appellant's case did not originally come under Sched. E, it did so since 1922, by virtue of s. 18, s-s. (6) of the Finance Act, 1922, which is as follows: "The provisions of s.-s. (1) . . . of this section shall have effect, and shall be deemed always to have had effect, for the purpose of any assessment to income-tax which is made or becomes final and conclusive after the first day of May, 1922, in respect of any employment (other than that of a weekly wage-earner employed by way of manual labour) under any public department, or under any company, society, or body of persons, or other employer mentioned in Rule 6 of the Rules applicable to Schedule E." Sub-section (1) provides that such profits or gains arising or accruing from an office, employment or

pension as by the Income Tax Act, 1918, were chargable under Sched. D, shall be chargeable under Sched. E. The Special Commissioners affirmed the assessments, and Rowlatt, J. upheld their decision. The appellant appealed. The Court dismissed the appeal

Lord HANWORTH, M.R., said that for a number of years prior to the Income Tax Act, 1918, the tax authorities had assessed practically all persons employed by companies under Sched. E, but the decision of the House of Lords in *Great Western Railway* v. *Bater*, 66 SOL. J. 365; 1922, 2 A.C. 1, had upset that practice by deciding that the nature of the office or employment held must be looked at rather than the nature of the employer, and that a clerk in the Great Western Railway was not the holder of a public office within the meaning of Sched. E. In order to restore the old practice, the Finance Act, 1922, contained s. 18, and by s-s. (1) of that section many cases formerly chargeable under Sched. D were thrown into Sched. E. The *Bater Case* was decided upon the legislation prior to the Income Tax Act, 1918, but in the present case the court had to deal with that Act, as amended by the Finance Act, 1922. Sub-section (6) of s. 18 of the Act of 1922 stated (his lordship read it). It was clear therefore that if the appellant's case formerly came under Sched. D, the Crown were now entitled to assess him under Sched. E.

SCRUTTON, L.J., and RUSSELL, J., delivered judgments to the same effect.

COUNSEL: *Maugham*, K.C., and *Cyril King*, for appellant; *Sir Douglas Hogg*, K.C. (A.-G.) and *R. P. Hills*, for the Crown.

SOLICITORS: *Collyer-Bristow & Co.*; *Solicitor of Inland Revenue.*

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

High Court—Chancery Division.

Dyster *v.* Randell and Sons and Others.

Lawrence, J. 17th and 18th May; 8th June.

VENDOR AND PURCHASER—LAND—CONTRACT FOR SALE OF—AGENT BUYING AS PRINCIPAL—ENFORCEABILITY OF CONTRACT BY PRINCIPAL—MISREPRESENTATION—NON-DISCLOSURE OF PRINCIPAL—WHERE PERSONAL QUALIFICATION OF PURCHASER NOT MATERIAL—PURCHASER AN UNDISCHARGED BANKRUPT—INSOLVENT PURCHASER'S COVENANTS—WORTHLESSNESS OF—DEFENCE TO CLAIM FOR SPECIFIC PERFORMANCE—EQUITY—TRIVIAL BREACH OF CONTRACT—BANKRUPTCY ACT, 1914, 4 & 5 Geo. 5, c. 59, s. 47.

Mere non-disclosure as to the person actually entitled to the benefit of a contract for the sale of real estate, where no personal qualification forms a material ingredient thereof, does not amount to misrepresentation, even though the contracting agent knew that if the disclosure were made the other contracting party would not enter into the contract.

Archer *v.* Stone, 1898, 78 L.T. 34, and Nash *v.* Dix, 1898, 78 L.T. 445, *distinguished.*

An undischarged bankrupt can maintain an action in relation to after-acquired property subject to the right of his trustee to intervene and claim it.

Franklin *v.* Lord Brownlow, 1808, 14 Ves. 550, *distinguished.*

Action. This was an action for specific performance. The facts were as follows: The first defendants were auctioneers and estate agents. The plaintiff was employed by them as manager and secretary of a small company which they had promoted. In January, 1924, they discharged him under circumstances of distrust which entirely put an end to any chance of their wishing to have business relations with him again, and in the following February he became bankrupt. The plaintiff wished to acquire the two remaining unsold plots of a building estate which was being developed by the first defendants for the owners, the second defendants. He knew the first defendants would not sell direct to him, and accordingly got a friend named Crossley to buy the plots on his behalf without disclosing his agency. Crossley signed the contract with the defendants to purchase the plots on 7th May, 1925, without disclosing the agency, and 7th August was the date fixed for completion. There were certain stipulations in the contract that the purchaser should maintain certain fences and other works and should submit plans. Crossley paid the deposit and without the knowledge of the defendants took possession of the plots and started to build bungalows upon them. The defendants discovered this and complained that plans had not been submitted for the approval of their architect thereupon. Crossley, without any authority from the plaintiff, disclosed the true facts and asked to be released from the contract, which the defendants agreeing to, they purported to cancel the contract, and the plaintiff thereupon started this action.

LAWRENCE, J., after stating the facts, said: On the facts I hold that the plaintiff has not authorized and did not subsequently ratify the cancellation of the contract by Crossley. The defendants have contended that the plaintiff is not entitled to succeed on the main ground that they were deceived in regard to the person with whom they were contracting, and therefore that there was no contract. In the present case no personal qualification possessed by Crossley formed a material ingredient. It is a contract which the defendants would have entered into with any other person, and it is a contract the benefit of which is assignable. Moreover, the agent is himself liable to the defendants as principal. Th re is no direct misrepresentation as there was in *Archer* v. *Stone*, 1898, 78 L.T. 34. The mere non-disclosure as to the person actually entitled to the benefit of the contract for the sale of real estate does not amount to misrepresentation, even though the contracting agent knows that if the disclosure were made the other contracting party would not enter into the contract. *Secus* if the contract were one in which personal considerations formed a material ingredient: see *Nash* v. *Dix*, 78 L.T. 445. A further ground of defence is that the plaintiff is an undischarged bankrupt. But it is established that after-acquired property continues in the bankrupt until the trustee intervenes to claim it, and subject to that right of the trustee an undischarged bankrupt can maintain an action in relation to after-acquired property, and can sue on any contract made with him after the bankruptcy. The contract is a transaction within the protection afforded by s. 47 of the Bankruptcy Act, 1914, and whether the defendants have or have not notice of the bankruptcy: see *Cohen* v. *Mitchell*, 1890, 25 Q.B.D. 262. Counsel for the defendants relied on a statement in "Fry on Specific Performance," 6th ed., p. 447, para. 950, that a bankrupt purchaser cannot enforce a contract because he is incapable of so paying the purchase money to the vendor as that the vendor should be certain of being able to retain it against the trustee. *Franklin* v. *Lord Brownlow*, 1808, 14 Ves. 550, cited in support of this proposition, is distinguishable for there the purchaser was not a bankrupt acquiring property after his adjudication. A purchaser who has committed an available act of bankruptcy of which the vendor has notice cannot enforce a contract, because he is incapable of so paying the purchase money to the vendor as that the vendor should be certain of being able to retain it against the trustee should bankruptcy supervene. In the present case it is clear that the plaintiff is capable of so paying the purchase money to the defendants as that they will be certain of being able to retain it against the trustee. The defence that the action involves the plaintiff's entering into covenants which, owing to his bankruptcy, would be rendered worthless, fails. The case is distinguishable from *O'Herlihy* v. *Hodges*, 1803, 1 Sch. and Lef. 123, both as regards the facts and the principle of that decision. Lastly, the breach of the terms of the contract to submit plans for the approval of the vendors' architect is in the circumstances too trivial to disentitle the plaintiff to specific performance in face of the defendants' admission that the plans are unexceptionable and

would have been approved. The plaintiff is therefore entitled to specific performance of the contract.

COUNSEL: *Lort Williams*, K.C., and *Thomas Dawson*; *Owen Thompson*, K.C., and *J. E. Harman*.

SOLICITORS: *Lawson & Lawson*; *Frederick John Berryman* for *Wallace Watson & Flint*, Chatham.

[Reported by L. MORGAN MAY, Esq., Barrister-at-Law.]

High Court—King's Bench Division

Heath *v.* **Parkinson.** Rowlatt, J. 6th July.

PRINCIPAL AND AGENT—COMMISSION—SALE OF LEASE—RESTRICTIVE COVENANT—HEAD LANDLORDS WILLING TO WAIVE COVENANT—KNOWN TO AGENT BUT NOT TO LESSEE—KNOWLEDGE CONCEALED BY AGENT—LESSEE INDUCED TO ACCEPT LOWER FIGURE—AGENT'S RIGHT TO COMMISSION.

An agent who, instructed to find a purchaser, and who conceals a fact from his principal, and in consequence of this concealment persuades the principal to accept a lower figure than he could otherwise have obtained for the subject-matter of the sale, is not entitled to claim his commission on the completion of the sale.

Action to recover commission. The plaintiff, Harold Arthur Heath, estate agent, of 28, Station-road, Anerley, claimed from F. A. W. Parkinson, a music-seller, of 6, Station-parade, Balham, £112 10s., as commission on the sale of a lease of business premises at 22, Broadway, Wimbledon, occupied by the defendant for the purposes of his business before the sale in question. In the defendant's lease from his head landlords, who were the trustees of an estate, was a restrictive covenant against carrying on any other business. The landlords inserted restrictive covenants to protect their other tenants. The plaintiff introduced to the defendant, Rego Clothiers, Limited, who were willing to purchase the lease for £2,250. The defendant refused to go on with the matter and alleged that it was a term of the plaintiff's employment that there was to be alternative business accommodation before he (the defendant) would accept a purchaser, and that the sale went off on that ground. It transpired that the defendant had had various offers from other tailoring firms who would have paid the price he wanted (£2,500), but that he did not think the landlord would grant a licence for a tailoring business on the premises, and, consequently, he did not approach them on the matter. The plaintiff, however, interviewed the manager of the estate and ascertained that a licence would be granted. He concealed that fact from the defendant and thereby induced him to accept a lesser sum than he could otherwise have obtained, namely, £2,250.

ROWLATT, J., said that he was not satisfied that the finding of alternative accommodation was a term of the plaintiff's employment. The plaintiff would, therefore, have been entitled to succeed except for one rather curious point. That was his knowledge, which he concealed, that the landlords would grant a licence for a tailoring business to be carried on on the premises. The plaintiff's attitude was best shown by two letters he wrote to the prospective purchasers. The first was on 11th November, 1924: "As you are fully aware, it is practically impossible to obtain a position in this district, and I am informed by the vendor that already two of the multiple tailoring companies are waiting to give him his price, but that he is under the impression that the landlord will not accept them, there being a tenant in the same trade a few doors away. I have, however, had the opportunity of interviewing the manager of the estate, who would be prepared to accept a firm such as yourselves, and I further learn that they would be prepared to consider the granting of a further lease from the expiry of Mr. Parkinson's . . . I have to inform you that Mr. Parkinson is unaware of my interview with the manager of the estate. Therefore, if you go down to view the premises I suggest that you do not disclose who you are, as it may upset the calculations." On 29th December he again wrote: "Two tailoring firms are prepared to give him his price, but he is still under the impression that his landlords will not accept them, being in the same trade as their other tenant. After very much argument, he has agreed to meet you half-way by accepting £2,250." The plaintiff, therefore, knew that the defendant was not aware of the true facts, and that, but for the false impression he was under, he would not have accepted a purchaser for £2,250, which the plaintiff persuaded him to do. The plaintiff's attitude was that if he had disclosed what he knew, the defendant would have taken the higher price offered by someone else, and he would have got nothing. But that did not entitle him to persuade the defendant to take a lower price. He had taken advantage of the false position which he had done his best to maintain, and had, therefore, not earned the right to his commission. The action would be dismissed, with costs.

COUNSEL: for the plaintiff, *Graham Mould* and *Sir Reginald Blaker*; for the defendant, *C. M. Pitman*, K.C., and *H. Bensley Wells*.

SOLICITORS: for the plaintiff, *Huntley, Son & Phillips*; *Sherrard & Sons*.

[Reported by COLIN CLAYTON, Esq., Barrister-at-Law.]

Law of Property (Amendment) Act, 1926.

An Act to amend certain enactments relating to the Law of Property and Trustees. [16*th June* 1926.

Be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. *Conveyances of legal estate subject to certain interests.*]—(1) Nothing in the Settled Land Act, 1925 [15 Geo. 5, c. 18], shall prevent a person on whom the powers of a tenant for life are conferred by paragraph (ix) of subsection (1) of section twenty of that Act from conveying or creating a legal estate subject to a prior interest as if the land had not been settled land.

(2) In any of the following cases, namely—

(*a*) where a legal estate has been conveyed or created under subsection one of this section, or under section sixteen of the Settled Land Act, 1925, subject to any prior interest, or

(*b*) where before the first day of January, nineteen hundred and twenty-six, land has been conveyed to a purchaser for money or money's worth subject to any prior interest whether or not on the purchase the land was expressed to be exonerated from, or the grantor agreed to indemnify the purchaser against, such prior interest,

the estate owner for the time being of the land subject to such prior interest may, notwithstanding any provision contained in the Settled Land Act, 1925, but without prejudice to any power whereby such prior interest is capable of being overreached, convey or create a legal estate subject to such prior interest as if the instrument creating the prior interest was not an instrument or one of the instruments constituting a settlement of the land.

(3) In this section "interest" means an estate, interest, charge or power of charging subsisting, or capable of arising or of being exercised, under a settlement, and, where a prior interest arises under the exercise of a power "instrument" includes both the instrument conferring the power and the instrument exercising it.

2. *Amendment of* 15 *Geo.* 5, *c.* 20, *s.* 140, *in its application to agricultural holdings.*]—Section one hundred and forty of the Law of Property Act, 1925 (which relates to the apportionment of conditions on severance), shall have effect as if at the end of subsection (2) thereof the following proviso were inserted:—

"Provided that where the land demised is an agricultural holding within the meaning of the Agricultural Holdings Act, 1923 [13 & 14 Geo. 5, c. 9], the tenant on whom notice to quit is served by the person entitled to a severed part of the reversion may at any time within twenty-eight days of the service of such notice to quit, serve on the persons severally entitled to the severed parts of the reversion a notice in writing to the effect that he accepts the notice to quit as a notice to quit the entire holding given by the persons so severally entitled to take effect at the same time

as the original notice; and such acceptance shall have effect as if it were the acceptance of a notice to quit to which paragraph (*d*) of subsection (7) of section twelve of the said Act applies."

3. *Meaning of "trust corporation."*]—(1) For the purposes of the Law of Property Act, 1925, the Settled Land Act, 1925, the Trustee Act, 1925 [15 Geo. 5, c. 19], the Administration of Estates Act, 1925 [15 Geo. 5, c. 23], and the Supreme Court of Judicature (Consolidation) Act, 1925 [15 & 16 Geo. 5, c. 49], the expression "Trust Corporation" includes the Treasury Solicitor, the Official Solicitor and any person holding any other official position prescribed by the Lord Chancellor, and, in relation to the property of a bankrupt and property subject to a deed of arrangement, includes the trustee in bankruptcy and the trustee under the deed respectively, and, in relation to charitable ecclesiastical and public trusts also includes any local or public authority so prescribed, and any other corporation constituted under the laws of the United Kingdom or any part thereof which satisfies the Lord Chancellor that it undertakes the administration of any such trusts without remuneration, or that by its constitution it is required to apply the whole of its net income after payment of outgoings for charitable, ecclesiastical or public purposes, and is prohibited from distributing, directly or indirectly, any part thereof by way of profits amongst any of its members, and is authorised by him to act in relation to such trusts as a trust corporation.

(2) For the purposes of this provision, the expression "Treasury Solicitor," means the solicitor for the affairs of His Majesty's Treasury, and includes the solicitor for the affairs of the Duchy of Lancaster.

4. *Date of effective registration and priority notices.*]—(1) Any person intending to make an application for the registration of any contemplated charge, instrument, or other matter in pursuance of the Land Charges Act, 1925 [15 Geo. 5, c. 22], or any rule made thereunder, may give a priority notice in the prescribed form at least two days before the registration is to take effect, and where such a notice is given—

(*a*) the notice shall be entered in the register to which the intended application when made will relate;

(*b*) if the application is presented within fourteen days thereafter and refers in the prescribed manner to the notice, the registration shall take effect as if the registration had been made at the time when the charge, instrument, or matter was created, entered into, made, or arose, and the date at which the registration so takes effect shall be deemed to be the date of registration; and where any two charges instruments, or matters are contemporaneous, and one (whether or not protected by a priority notice) is subject to or dependent on the other which is protected by a priority notice, the subsequent or dependent charge, instrument, or matter shall be deemed to have been created, entered into, or made, or to have arisen after the registration of the other.

(2) Where a purchaser has obtained an official certificate of the result of search, any entry which is made in the register after the date of the certificate and before the completion of the purchase, and is not made pursuant to a priority notice entered on the register before the certificate is issued, shall not, if the purchase is completed before the expiration of the second day after the date of the certificate, affect the purchaser.

(3) In reckoning the number of days under this section, Sundays and other days when the registry is not open to the public shall be excluded.

(4) Rules may be made under the said Act—

(*a*) for determining the date on which applications and notices shall be treated for the purposes of this section as having been made or given;

(*b*) for determining the times and order at and in which applications and priority notices are to be registered;

(*c*) for varying the number of days fixed by this section;

(*d*) for adapting the provisions of this section to local land charges.

(5) Where rules are made varying the number of days fixed by this section, this section shall have effect as if the number so varied were substituted for the number specified in this section.

5. *Priority of charges for securing further advances.*]—The following subsection shall be inserted at the end of section thirty of the Land Registration Act, 1925 [15 Geo. 5, c. 21], namely:—

"(3) Where the proprietor of a charge is under an obligation, noted on the register, to make a further advance a subsequent registered charge shall take effect subject to any further advance made pursuant to the obligation."

6. *Amendment of 15 Geo. 5, c. 18, s. 13.*]—Section thirteen of the Settled Land Act, 1925 (which relates to dispositions not taking effect until a vesting instrument is made), shall have effect as if at the end thereof the following proviso were inserted:—

"Nothing in this section affects the creation or transfer of a legal estate by virtue of an order of the court or the Minister or other competent authority."

7. *Minor amendments.*]—The amendments specified in the second column of the Schedule to this Act, being amendments of a minor nature, shall be made in the enactments mentioned in the first column of that Schedule and shall have effect without prejudice to any title acquired by a purchaser, or any registration effected, before the passing of this Act.

8. *Short title, construction and commencement.*]—(1) This Act may be cited as the Law of Property (Amendment) Act, 1926, and so far as it amends any Act shall be construed as one with that Act.

(2) The provisions of this Act except sections four and five shall be deemed to have come into operation on the first day of January, nineteen hundred and twenty-six.

SCHEDULE.

MINOR AMENDMENTS.

Enactments to be amended.	Amendments.
Law of Property Act, 1922.	
S. 43 - -	In subsection (8), for the words "shall be "treated as purchase money," there shall be substituted the words "shall be treated as "interest upon purchase money."
Schedule XIII., Part II.	At the end of paragraph 13 the following words shall be inserted:— "For the purposes of this paragraph the right of a tenant to demise or otherwise deal with land without the licence of the lord shall not be deemed to be restricted by reason only that by custom or otherwise the transaction has to be effected by surrender and admittance, or by customary assurance, or in any other particular manner, and customary payments have to be made in respect of the transaction."
Settled Land Act, 1925.	
S. 1 - - -	At the end, there shall be inserted the following subsection:— "(7) This section does not apply to land held upon trust for sale."
S. 3 - - -	In this section after the word "Land," where it first occurs, there shall be inserted the words "not held upon trust for sale."
S. 13 - -	For the words "without notice of any settle- "ment" there shall be substituted the words "without notice of such tenant for life or "statutory owner having become so entitled "as aforesaid."
S. 31 - -	At the end of subsection (1) there shall be inserted the following paragraph:— "Where there are trustees for the purposes of this Act of the instrument under which there is a tenant for life or statutory owner but there are no trustees for those purposes of a prior instrument, being one of the instruments by which a compound settlement is constituted, those trustees shall, unless and until trustees are appointed of the prior instrument or of the compound settlement, be the trustees for the purposes of this Act of the compound settlement."
S. 39 - -	In paragraph (i) of subsection (4), for the words "a condition of re-entry on the rent not being "paid within a time therein specified not "exceeding thirty days," there shall be substituted the words "the statutory powers "and remedies for the recovery of the rent "shall apply."
S. 78 - -	At the end of subsection (1) there shall be inserted the words "This subsection operates "without prejudice to the rights of any "person claiming under a disposition for "valuable consideration of any such money "securities or proceeds, made before the "commencement of this Act."

Settled Land Act, 1925.

S. 105 - - The words "if and when such remainderman or "reversioner would, if the tenant for life were "dead, be or have the powers of a tenant for "life under this Act" shall be omitted.

Schedule II. - At the end of paragraph 1 (6), there shall be inserted the words "This sub-paragraph shall "not apply to any legal estate or interest "vested in a mortgagee or other purchaser for "money or money's worth."

Law of Property Act, 1925.

S. 2 - - - For subsection (2) from the beginning to the words "are either," there shall be substituted the words "Where the legal estate affected is "subject to a trust for sale, then if at the date "of a conveyance made after the commence-"ment of this Act under the trust for sale or "the powers conferred on the trustees for "sale, the trustees (whether original or "substituted) are either."

In that subsection for the words "such equitable "interest or power" there shall be substituted the words "any equitable interest "or power having priority to the trust for "sale."

S. 7 - - - At the end of subsection (1) there shall be inserted the words "and a fee simple subject "to a legal or equitable right of entry or "re-entry is for the purposes of this Act a fee "simple absolute."

S. 26 - - - For subsection (3) the following subsection shall be substituted :—

"(3) Trustees for sale shall so far as practicable consult the persons of full age for the time being beneficially interested in possession in the rents and profits of the land until sale, and shall, so far as consistent with the general interest of the trust, give effect to the wishes of such persons, or, in the case of dispute, of the majority (according to the value of their combined interests) of such persons but a purchaser shall not be concerned to see that the provisions of this subsection have been complied with."

"In the case of a trust for sale, not being a trust for sale created by or in pursuance of the powers conferred by this or any other Act, this subsection shall not apply unless the contrary intention appears in the disposition creating the trust."

S. 27 - - For subsection (2) the following subsection shall be substituted :—

"(2) Notwithstanding anything to the contrary in the instrument (if any) creating a trust for sale of land or in the settlement of the net proceeds, the proceeds of sale or other capital money shall not be paid to or applied by the direction of fewer than two persons as trustees for sale, except where the trustee is a trust corporation, but this subsection does not affect the right of a sole personal representative as such to give valid receipts for, or direct the application of, proceeds of sale or other capital money, nor, except where capital money arises on the transaction, render it necessary to have more than one trustee."

S. 28 - - In subsection (1), after the word "minority" there shall be inserted the words "and where "by statute settled land is or becomes vested "in the trustees of the settlement upon the "statutory trusts, such trustees and their "successors in office shall also have all the "additional or larger powers (if any) conferred "by the settlement on the tenant for life, "statutory owner, or trustees of the settle-"ment."

S. 35 - - At the end of the following paragraph shall be inserted :—

"Where—

(*a*) an undivided share was subject to a settlement, and

(*b*) the settlement remains subsisting in respect of other property, and

(*c*) the trustees thereof are not the same persons as the trustees for sale,

then the statutory trusts include a trust for the trustees for sale to pay the proper proportion of the net proceeds of sale or other capital money attributable to the share to

Law of Property Act, 1925.

the trustees of the settlement to be held by them as capital money arising under the Settled Land Act, 1925."

S. 36. - - At the end of subsection (2) the following words shall be inserted :—

"Nothing in this Act affects the right of a survivor of joint tenants, who is solely and beneficially interested, to deal with his legal estate as if it were not held on trust for sale."

S. 89 - - At the end of subsection (6), there shall be inserted the words "In this subsection "references to an apportionment include "an equitable apportionment made without "the consent of the lessor."

S. 94 - - In subsection (2) for the words "date of "the original advance" there shall be substituted the words "time when the "original mortgage was created."

S. 96 - - At the end of subsection (2) the following proviso shall be inserted :—"In this sub-"section notice does not include notice "implied by reason of registration under "the Land Charges Act, 1925, or in a local "deeds register."

S. 125 - - In subsection (2) for the words "an office "copy" there shall be substituted the words "a copy."

Schedule I., Part II. In paragraph 3 after the words "hereinafter provided" the following proviso shall be inserted :—

"The divesting of a legal estate by virtue of this paragraph shall not, where the person from whom the estate is so divested was a trustee, operate to prevent the legal estate being conveyed, or a legal estate being created, by him in favour of a purchaser for money or money's worth, if the purchaser has no notice of the trust and if the documents of title relating to the estate divested are produced by the trustee or by persons deriving title under him."

At the end of paragraph 7 there shall be inserted the following paragraph :—

"(*m*) To vest in any person any legal estate affected by any rent covenants or conditions if, before any proceedings are commenced in respect of the rent covenants or conditions, and before any conveyance of the legal estate or dealing therewith inter vivos is effected, he or his personal representatives disclaim it in writing signed by him or them."

Part IV. In paragraph 1 (3), for the words "term of "years absolute," there shall be substituted the words "mortgage, and free from any "interests, powers, and charges subsisting "under the settlement, which have priority "to the interests of the persons entitled to "the undivided shares."

In paragraph 1 (4) (iii) for the words "vest the "land" there shall be substituted the words "thereupon the land shall by virtue of this "Act vest."

At the end of paragraph 1 (10) there shall be inserted the words "within eighteen months "from the commencement of this Act."

In paragraph 1 (11), for the words "more than "one half" there shall be substituted the words "one half or upwards."

In paragraph 1 (12) after the word "include" there shall be inserted the words "a legal "rentcharge affecting the entirety."

At the end of paragraph 3 the following new paragraph shall be inserted :—

"4. Where, immediately before the commencement of this Act, there are two or more tenants for life of full age entitled under the settlement in undivided shares, and, after the cesser of all their interest in the income of the settled land, the entirety of the land is limited so as to devolve together (not in undivided shares), their interests shall, but without prejudice to any beneficial interest, be converted into a joint tenancy, and the joint tenants and the survivor of them shall, until the said cesser occurs, constitute the tenant for life for the purposes of the Settled Land Act, 1925, and this Act."

Trustee Act, 1925.

S. 14 - - In paragraph (*a*) of subsection (2), the words "disposition on" shall be omitted.

S. 25 - - In subsection (4), after the words "execution thereof," there shall be inserted the words "or where not executed within the United Kingdom within ten days after its receipt in the United Kingdom."

S. 26 - - In subsection (1) for the words "which may have accrued or been claimed" there shall be substituted the words "which may have accrued and been claimed."

S. 27 - - In subsection (1) for the words "in a daily London newspaper and also if the property includes land not situated in London in a daily or weekly newspaper circulating in the district in which the land is situated" there shall be substituted the words "in a newspaper circulating in the district in which the land is situated."

Land Charges Act, 1925.

S. 10 - - In Class C (iii) at the end, the following proviso shall be inserted:—

"Provided that a charge given by way of indemnity against rents equitably apportioned or charged exclusively on land in exoneration of other land and against the breach or non-observance of covenants or conditions, shall not be deemed to be a general equitable charge and shall not be registrable as a land charge under this Act."

For subsection (6) the following subsection shall be substituted:—

"(6) In the case of a general equitable charge, restrictive covenant, equitable easement or estate contract affecting land within any of the three ridings, and in the case of any other land charge (not being a local land charge) created by a document which shows on the face of it that the charge affects land within any of those ridings, registration shall be effected in the prescribed manner in the appropriate local deeds registry in place of the registry."

S. 15 - - At the end of subsection (1) the following paragraph shall be inserted:—

"For the purposes of this section any sum which is recoverable by a local authority under any of the Acts aforesaid from successive owners or occupiers of the property in respect of which the sum is recoverable shall, whether such sum is expressed to be a charge on the property or not, be deemed to be a charge."

At the end of paragraph (*a*) of subsection (6) there shall be inserted the words "whether by reference to the estate owner or to the land affected or otherwise" and paragraph (*b*) of the same subsection shall be omitted.

For subsection (7) the following subsection shall be substituted:—

"The foregoing provisions of this section shall apply to—

(*a*) any town planning scheme made by, or any authority or resolution to prepare or adopt a town planning scheme given to or passed by, a local authority, whether made, given or passed before or after the commencement of this Act; and

(*b*) any prohibition of or restriction on the user or mode of user of land or buildings imposed by a local authority after the commencement of this Act by order, instrument, or resolution, or enforceable by a local authority under any covenant or agreement made with them after the commencement of this Act, or by virtue of any conditions attached to a consent, approval, or licence granted by a local authority after that date, being a prohibition or restriction binding on successive owners of the land or buildings, and not being—

(i) a prohibition or restriction operating over the whole of the district of the authority or over the whole of any contributory place thereof; or

(ii) a prohibition or restriction which is, or which may become, enforceable by virtue of a town-planning scheme; or

(iii) a prohibition or restriction imposed by a covenant or agreement made between a lessor and lessee;

as if the scheme, resolution, authority, prohibition, or restriction were a local land charge, and the same shall be registered by the proper officer as a local land charge accordingly."

Land Charges Act, 1925.

Universities and College Estates Act, 1925.

S. 3 - - - In paragraph (i) of subsection (4), for the words "a condition of re-entry on the rent not being paid within a time therein specified, not exceeding thirty days," there shall be substituted the words "the statutory powers and remedies for the recovery of the rent shall apply."

Societies.

The Law Society.

FINAL EXAMINATION.

The following Candidates (whose names are in alphabetical order) were successful at the Final Examination, held on 14th and 15th June, 1926:—

Atkinson, Oliver Dower; Barkes, John Donat; Bates, Frederick Oldham; Batty, James Keith, B.A. Oxon; Benjamin, Isaac Hyman; Bentley, Albert Charles; Berryman, Frederic Donald; Binks, William Robson; Binns, Edwin Noel, B.A. Cantab; Booth, Joseph Edgar Wilfred, LL.B. London; Bowen, Thomas Brinley, B.A. Oxon; Brian, Kenneth Cadwallader; Bridge, Timothy William, B.A. Dublin; Brooks Robert Courtenay; Brough, Arthur Henry Eric; Bull, George Rowland; Bush, John Ashton, B.A. Oxon; Butcher, Harold Duncan; Cammiade, Philip Francis, B.A., LL.B. Cantab; Carmichael, Douglas Graham; Carrington, Arthur Cecil; Catlin, William Herbert, B.A., LL.B. Cantab; Chadwick, Brian Lloyd, B.A. Cantab; Chant, James Walter; Chellew; Philip James; Clarke, Roland Peace, B.A., B.C.L. Oxon; Claye, Maurice William; Coleman, John Edward Miller; Collins, George Geoffrey; Considine, Stanley George Ulick; Coomber, John Edward, B.A., LL.B. Cantab; Copek, Edward; Crombie, Donald Griff; Cushman, Stanley William Adcock; Danbury, Ernest Francis Leslie; Davidson, James Keith; Davies, Ivor Glyndwr, M.A. Cantab; Davies, John Alun, B.A., LL.B. Wales; Deal, Edward Cooper; Denby, Thomas Arthur; Dickinson, Antony Havergal; B.A. Cantab; Donovan, William Timothy; Draper, Henry Makin, B.A. Oxon; Dunkerley, Frank; Dunsmure, Henry John Alexander, B.A. Oxon; Edwards, Theodore Henry Edgcome, B.A. Cantab; Elgie, Robert Lancelot; Ellwood, Leslie Ashcroft, B.A., LL.B. Cantab; Elverston, William Mardsen, B.A., LL.B. Cantab; Farndell, Arthur William; Farrelly, Leonard; Firth, Robert West, B.A., LL.B. Cantab; Fisher, Edward Lamley, B.A., LL.B. Cantab; Freeman, Edward Hugh Ramsden; Frodsham, Eric Leo; Gale, John Douglas; Gilboy, James; Goodman, Ronald Samuel; Gosling, John Alford; Gough, Francis Hugh; Hancock, Albert George Norton; Hare, Reginald Charles; Hendy, Herbert Gladstone; Hetherington, Gerald; Hilditch, George Clifford; Hoare, Leonard Griffith; Hobrow, Doris Mary; Hodkin, Joseph Herbert; Holmes, Herbert Scott; Hora, Edward Etzel James Whinfield; Horner, George Duncan; Hosking, Edgar Lewarne; Howling, John Wallis; Hughes, Edward Holland, LL.B. Liverpool; Hulme, Sidney; Hutchinson, George Edward, LL.M. Leeds; Hyde, John Alexander Campbell, B.A. Cantab; Isaacs, Eric Hyman, B.A., LL.B. Cantab; Jacques, John Ronald; James, Oswald Leo; Jardine, Douglas Robert, B.A. Oxon; Johnson, Arthur Jukes, B.A. Oxon; Jones, Edward David Vaughan; Joynson-Hicks, Lancelot William, B.A. Oxon; Kelham, Wilfred Herbert, B.A., LL.B. Cantab.; Kemp, Henry Herbert; Kenwright, Harold; Kimber, George William Britton; Kirtlan, Arthur Robert Charles, B.A. London; Kitchen, Charles Tunnard; Leader, Kenneth Rutherglen; Lee, Percy; Leviansky, Wilhelmina Telfer; Lincoln, Reuben; Linney, Richard Crouchen; Lucas, John William; McManus, Edward Louis Gerard; Mason, John, LL.B. London; Merivale, Alexander, B.A., LL.B. Cantab.; Neesam, Clarence John; Newborn, Geoffrey

Welby; Nisbet, Robert Archibald, B.A. LL.B. Cantab; Oliver, Edward; O'Meara, Desmond Victor; Orme, Arthur John Albert; Palmer, Arthur; Palser, Clement Henry Ford; Panter, William Joseph; Payne, Charles Herbert Withers; Peacock, John Purcell, B.A. Oxon; Piesse, Francis Clement Roper; Pilditch, Edgar Lewis, B.A. Oxon; Plowman, Harry; Porter, Norman Wilfred; Powell, Gordon Duff; Prentice, John Philip Manning; Procter, John Wilfred; Pugh, Ernest Eric; Quennell, Hugh; Raynes, Edward Gervase, B.A., LL.B. Cantab; Rhodes, John Sydney, B.A., LL.B. Manchester; Risdon, Frank Percival; Sanderson, Irvin Thistlethwaite; Sanderson, John Gordon; Schofield, Alfred Norman, LL.B. Sheffield; Schultess-Young, Henry Bradford Ivor; Seaton, William Alexander, B.A. Oxon; Shaw, George Douglas, B.A., LL.B. Cantab; Sheppard, Claud John Lorrain, B.Sc. Durham; Simmonds, Cyril Frederick; Simmons, Albert Ernest; Slaney, Clifford Weston; Smallman, George John; Smart, Arthur; Smith, Ivor Torrance; Somerville, Eric Stafford; Stephens, Donald Henry; Stone, Hyman, LL.M. Sheffield; Strong, Thomas, M.A. Cantab.; Sutcliffe, Harold; Taylor, Kenneth Roy Eldin, B.A., LL.B. Cantab; Taylor, Morris Lindsay; Telfer, Esther Julia; Terry, Philip John, B.A. Oxon; Thackray, Harold Ewart, B.A. Cantab; Thompson, John Pattinson; Thorburn, Philip, B.A. Cantab; Tutin, Barbara Elizabeth, B.A. Oxon; Urwin, Thomas Jennings; Vezey, Thomas, B.A. Cantab; Waddilove, Edward Leycester Vere, B.A. Oxon; Wade, John Leonard, B.A., LL.B. Cantab; Walford, Geoffrey Hugh, B.A. Cantab; Walker, Stephen; Welsford, Alan Mills, B.A. Oxon; Westlake, John Dennis; Weston, Mary Katherine Ruby; Wignall, Richard Thomas; Wilkie, Kenneth Fitzgerald; Wilkinson, Reginald, B.A., LL.B. Cantab; Wilkinson, Roy Alston; Williams, Henry William Rice; Williams, William George; Winter, Robert Jennings; Wollen, Cyril John Holberton; Wood, Dorothy; Woolf, David Sydney; Woolley, William Leslie Paget; Woolsey, John Theodore Essington; Wright, Frank; Wurzal, Ernest; Wyatt, Algernon Montagu; Yeatman, Malcolm Bardsley, B.A. Cantab.

No. of Candidates, 189. Passed, 173.

The Council of the Law Society have awarded the John Mackrell Prize, value about £13, to Ernest Eric Pugh, who served his Articles of Clerkship with Mr. Walter Charles Meaby, of the firm of Messrs. Meaby & Co., of London.

INTERMEDIATE EXAMINATION.

The following Candidates (whose names are in alphabetical order) were successful at the Intermediate Examination held on the 16th and 17th June, 1926.

A Candidate is not obliged to take both parts of the Examination at the same time.

First Class.

Brearley, Ernest; Ferris, Frederick Robert; Hardy, George Robert; Macdonald, George Ernest; Partington, Harold; Wiltshire, Thomas Percy.

Passed.

Adshead, James Lockett; Allwood, Leslie Holman; Ashton, John Newton Bankes; Barnsley, Francis Hamilton; Bawden, Herbert; Beckwith, Robert Mosley; Booth, Harold; Braithwaite, William; Bridgeland, Jack; Brown, Hugh Farr Bathurst; Brown, Stephen; Brumell, Francis; Clark, Thomas Dickins; Gammans, Herbert Morgan; Goodwin, Wilfred; Green, Graham John; Halliday, Arthur Crankshaw; Hargrove, Dennis Clive, B.A. Cantab; Hood, William Francis; Isaacs, Lucien Abraham; Jackman, Trevor Bromley; Jenkins, Seisyllt Blenyth Gordon; Jones, Arthur Ernest; Jones, William John; Kelsey, Emanuel; Lambert, Cyril; Laycock, Samuel; Leslie, Edgeworth Murray; Lewis, John Edward; Lloyd, Eric Lionel; Lockhart, Geoffrey Malcolm; Macarthur, Don Jessel; Parker-Ayers, Wilfred James Llewellyn; Perkin, Herbert; Postlethwaite, John James; Prichard, Cyril Layton; Royle, Allan; Saville, Robert Henry; Sephton, John Norman; Shimeld, Isabel Harriet; Ship man, Robert Wilson; Simmons, Donald Lawry, B.A. Cantab; Simpson, Arthur Harry; Skan, Laurence Edward; Solomon, Philip Charles Noel; Steele, Frederick William; Steele, Norman Gerald; Talbot, John Ellis; Thomas, Horace Roland; Vernon, Philip Horton; Wadeson, Doris Vera; Wilkins, Richard; Wood, Harry; Woods, Norman.

The Following Candidates have Passed the Legal Portion only.

Aldhouse, Geoffrey Corfield; Aldridge, Kenneth Hewit Mooring; Allcock, Alfred George; Allen Victor George Henry; Alliott, Alexander Clifford; Anderson, Hubert Arthur; Bagnall, William; Baker, Gilbert; Bellamy, Douglas Edward Rawson; Berry, Percy Harold; Binns, John; Boyd, John William Pickering; Brearley, Joe; Brown, Cyril Samuel; Brown, John Francis; Bryant, Albert Holyoake; Bull, George; Burrow, Wilfrid George; Burton, Edmund Arthur; Cadle, Arthur Frank, B.A. Oxon; Chapman, John; Clark, Irving Ray; Coltart, Gilbert McCallum; Cookson, John; Cox, William Thomas; Davies, Jethro Owen; Dawson, Cyril; Derrick, Laurence George; De Rusett, David Edwin; Docker, John Ludford; Donald, George Gordon; Douglas, Frank; Dromgoole, Reginald Joseph; Ebsworth, Edith Mabel; Evans, Cecil Griffith; Evans, David William; Farr, Alister Howard; Flintoff, Alfred Godfrey; Ford, Arthur Brutton; Fowler, William Maxwell; Fox, George Rundle Washington; French, John William; Gardner, James; Gibbons, Leonard John, B.A. Oxon.; Godwin, Haydn Lovell; Goode, Richard; Griffith, Owen Wynne; Griffiths, George Austen Prescott, B.A. Cantab; Grubb, Edward Tolley; Halford, Thomas Charles; Harris, Alfred Rees; Harris, Gerard Thomas; Harvey, Edgar Charles; Haslam, Harrison Mellor; Hipwood, John Francis; Hirst, Geoffrey Thomson; Hodgson, George; Hole, Kenneth Francis Gregory; Hughes, Alfred Pinel; Hurst, Thomas Lyon; Hutchings, Wilfrid Dick; Hyde, Robert Henry Proctor; Hyder, Sharfuddin, B.A., LL.B. Belfast; Ingham, Leslie Fleming; Jackson, Arthur Ralph; Jackson, Donald Carbis; Jarratt, Tom Percival; Jenkins, Arthur James Willmott; Johnson, John Ambler; Johnston, Frank; Jones, Sidney Philip; Kelham, Arthur Robert; Knape, John; Lambert, Stanley; Laughton, Joseph Watson; Lawton, John Harrop; Lewis, Harold Guilford; Lewis, Walter Vernon Morgan; Lloyd, Joseph William; Mabey, Edwin Charles, Mallen, Joseph Frederick Edward; Marshall, George James Platel, M.A. Cantab; Marshall, Vernon Valentine; Marston, Richard John Tinling; Martin, Rupert Francis Ivimey; Masheder, Stanley; Mathews, Mary Gordon; Meikle, Charles Fergus; Mitchell, George Frederick; Mitchell, Nelson Leslie; Moodie, Eric Herbert; Naish, Charles Thomas Martin; Nash, William Robert; Nathan, Richard Alfred; Nicholls, Joseph Anthony Sampson; Ogden, Alfred; Ogden, William John Hawkes; Owen, Frederick George; Phillips, David John; Phillips, Philip Evan; Pittaway, John Albert; Reed, George Edward; Rippon, Christopher William; Robson, Douglas; Rodham, Robert Peter; Rotherham, Thomas Anthony; Rowan, Hubert Louis; Rowlands, William John; Scambler, Harold Victor; Schofield, Cecil Wilcock; Seldon, Gerald Hole; Shaffer, Harold; Shaylor, Denis Freke; Shepherd, Victor Richard; Shorto, Joseph Arthur; Shortt, Charles Rushton; Simon, Julian; Simon, Michael Arthur; Sinden, Francis William; Skinner, Douglas William Low; Smith, Ralph Marcel; Spencer, Rowland Haslegrave; Stephenson, Rowland Macdonald; Sturton, Harold John; Tennant, Roger Debonnaire, B.A. Oxon; Thomas, Gyrwyn Glyndwr James; Thompson, Roger Edward, B.A. Oxon; Toohig, John Frederick; Tucker, Frank; Turner, John; Twinn, John; Unsworth, William Lecomber; Wagstaffe, John Donald Lester; Welch, George Gamwell Hubback, B.A. Cantab; West, Daniel Granville; Wild, John Jeffery; Williams, David Rees; Williams, Laurence Eric Wulstan; Wiltshire, Robert Charles Blair; Witchell, Mark Edwin Northam; Yeo, Jack Stanbury.

No. of Candidates, 289. Passed, 201.

The Following Candidates have Passed the Trust Accounts and Book-keeping Portion only.

Adams, Francis Hamp; Adey, Vivian Owen; Archer, Royal Hugh Crowhurst, B.A. Cantab; Ashford, Edward Charles Butter, B.A. Cantab; Ashton, Richard Henry Sambrook; Badger, Harry Spencer; Beaumont, Hubert William Hastings; Bellingham, Eric, LL.B. London; Bradshaw, Eric Goodwin; Brend, Gavin Cunningham; Broughton, Arthur Stavesby; Burgess, William Ernest; Burney, John D'Arblay; Cafferata, Wilfrid Reginald; Clayton, John Quint; Clements, Arthur James; Cohen Isidore; Corpe, Thomas Denner; Corfield, Leonard William; Corser, Edward Eric; Crowder, John Fairfax, B.A., LL.B. Cantab; Davis, Guy Heath; Dingle, Philip Burrington; Ellis, Eric John Wykeham, B.A. Oxon; Farren, Horace Frederick; Feaver, John Raymond; Fidler, Francis Edward; Flint, Gareth Gadsden; Folley, George Frederick; Fox, Abraham Barnett; Francis, Alfred Edward; Friedman, Mortimer; Gill, Frances Blacket; Guedalla, Francis Basil; Hanson, David Luke Vernon; Hartley, George Edwin; Haxley, Archibald Henry Edgar; Hazell, Henry Norman McClune; Hellings, Frank; Herbert, Lionel Francis; Janes, Allan Edward Moxham; Jennings, Alec Edward; Jones, Ronald Laughton; Kenyon, William; Lever, Leslie Maurice, LL.B. Leeds; Marsh, Richard Keith Score; McNaught, John William Percival; Morgan, William Lewis, B.A. Wales; Mould, Graham Theodore Walter; Oliver, William Charles; Owen, Oswald Kurtz; Patey, Arthur Ramsay; Pettitt, Harold Sharp; Piper, John Egerton Christmas; Pollard, John Harold; Priestley, Roy Marshall, LL.B. Leeds; Rainford, Robert Sutter; Rhodes, Alsa Wilcock; Ridsdale,

John Wheatley; Ritchie, Kenneth Herbert; Robinson, Edward Yates; Robinson, William Arthur; Saul, Thomas Wingate; Scholes, Robert Geoffrey Watson; Sharman, Harold Arthur; Shaw, William Joseph; Slingsby, Charles Henry; Sliverstone, Ernest Harris; Smails, Oswald Charles Henry; Smith, Owen Mytton; Tansley, Reginald George Frederick, M.A. Oxon; Taylor, Charles; Taylor, Ernest Gordon Borrett; Taylor, Joseph Lightfoot; Theaker, William Stuart, LL.B. Leeds; Thomas, William James; Thornton, Ernest Reginald; Tonge, Richard Donald; Tozer, Cyril John Edmonds Howard, B.A. Oxon; Walrond, Henry Humphrey Richard Methwold; Weber-Brown, Sydney Ellson; Wood, Arthur Wallace; Wood, Sidney; Wright, Stanley William.

No. of Candidates, 209. Passed, 144.

Gloucestershire and Wiltshire Incorporated Law Society.

The annual meeting of this Society was held at Malmesbury Wilts, on Tuesday, 6th inst.

There were present Mr. R. W. Ellett (Cirencester), President, Mr. A. L. Forrester (Malmesbury), Vice-President, Messrs. W. G. Gurney, R. T. Gurney, R. McLaren, I. D Yeaman (Cheltenham), H. St. G. Rawlins (Cirencester), P. J. Bretherton, E. F. T. Fowler, C. E. Jeens, J. H. Jones, P. C. Lloyd, W. H. Madge, F. Treasure (Gloucester), A. W. Chubb, M. H. Chubb, W. T. Clark, C. F. Moir (Malmesbury), G. H. Pavey Smith (Nailsworth), J. R. Morton Ball, W. R. Bloxam, R. H. Smith (Stroud), H. Dale (Wootton Bassett), with Mr. J. W. Haines, Hon. Treasurer, and Mr. Herbert H. Scott, Hon. Secretary.

A sum of £56 was voted for various charitable objects and eight new members were elected. Mr. Ian D. Yeaman, Secretary of the Poor Persons Committee of the Society, reported that thirty-eight members had volunteered to conduct fifty-four cases a year under the Poor Persons Procedure Rules.

Mr. A. L. Forrester was elected President and Mr. R. H. Penley (Dursley) Vice-President for the ensuing year.

At the close of the meeting the members proceeded to view the gardens at Weston Birt, by kind permission of Sir George L. Holford, and afterwards were entertained at tea by Mr. and Mrs. Forrester.

The membership now consists of 148, solicitors practising in Gloucester and Wilts.

Rules and Orders.

THE LAND CHARGES RULES, 1926.

DATED 22ND JUNE, 1926.

I, George Viscount Cave Lord High Chancellor of Great Britain by virtue and in pursuance of the Land Charges Act, 1925, (*a*) as amended by section four of the Law of Property (Amendment) Act, 1926,(*b*) do hereby make the following general Rules for the purpose of carrying the said Act (as amended) into effect.

1. *General regulations.*]—Subject as hereinafter provided, the following general regulations shall have effect:—

(1) Applications and priority notices delivered by post or under cover during the hours in which the office is open for registration shall be treated as having been made or given at the same time and immediately before the closing of the office for that day, and shall be numbered accordingly.

(2) Applications and priority notices delivered (whether by post or otherwise) between the hours of closing and of the next opening of the office for registration shall be treated as having been made or given at the same time and immediately after such opening and shall be numbered accordingly.

(3) Registrations shall be made at the times and in the order in which the applications or priority notices are delivered or are to be treated as having been made or given.

(4) To obtain the priority conferred by a priority notice every application in respect of which a priority notice has been given under subsection (1) of section four of the Law of Property (Amendment) Act, 1926, shall bear a statement at the head thereof as follows:—

"Priority Notice in respect hereof on (*date*)."

(5) The day of registration to be noted on each registration shall be the actual day of registration notwithstanding that the registration is duly made pursuant to a priority notice given in respect thereof; and no reference (other than the application number if any) shall be made to the time when the application or priority notice was delivered.

(*a*) 15–6 G. 5, c. 22. (*b*) 16–7 G. 5, c. 11.

(6) Save in the case of applications for the entry of satisfaction, cesser, discharge, vacation or cancellation of a registration, the Registrar shall not be concerned to inquire into or otherwise verify the accuracy or validity of any matter or thing stated or appearing in any notice given or application made to him.

(7) Applications for an official search shall be prepared and forwarded to the Registry in duplicate.

(8) An official certificate of the result of searches shall extend to registrations effected during the day of the date of the certificate and shall be issued only after the office is closed for registrations on that date.

(9) A priority notice shall be in form L.C. 16 in the Schedule hereto or in such other form as the Registrar shall from time to time determine.

2. *Short title; construction.*]—These Rules may be cited as the Land Charges Rules, 1926, and shall be read and construed with the Land Charges Rules, 1925.

Dated the 22nd day of June, 1926.

Cave, C.

The Schedule.

Form L.C. 16.—Application for Registration of a Priority Notice.

H.M. LAND REGISTRY.

LAND CHARGES DEPARTMENT.

Law of Property (Amendment) Act, 1926, section four.

Priority Notice

In respect of (1)

.

Intended to affect land situate in the County of in the Parish, Place or District of (2)

.

The registration will be in favour of

.

The intending Applicant for registration is (4)

.

Signature of intending Applicant.....

Address .....

Description .....

[For a Priority Notice.]

(1) Fill in nature of intended registration as defined in the relative section, class or sub-class in the Act.

(2) Give a description sufficient to identify the land, continuing if necessary on the back of the form.

(4) If the notice is given by the solicitor for the intending applicant, the name, address and description of the intending applicant must be given, and also the name and address of the solicitor.

Legal Notes and News.

Appointments.

The Lord Chancellor has appointed Mr. RAYMOND HERBERT ROOPE REEVE, K.C., to be a judge of county courts, and has made the following arrangements in connection with the vacancy caused by the death of Sir Edward Bray:—

His Honour Judge HILL-KELLY to be the Judge of Bloomsbury, Redhill and Dorking County Courts; and

His Honour Judge REEVE to sit as additional judge at Westminster, Marylebone and Clerkenwell County Courts, and to be the Judge of Uxbridge County Court.

Mr. WILLIAM HENRY BENTLEY, assistant solicitor in the office of Mr. Percy Saunders, Town Clerk and Clerk of the Peace, Halifax, has been appointed Deputy Town Clerk of Reading. Mr. Bentley was admitted in 1922.

Professional Information.

Messrs. Gane & Son announce that they have removed to new offices at 3 Raymond Buildings, Gray's Inn, W.C.1, and that "Raymond Buildings are in the immediate vicinity of Warwick-court." The telephone number remains—Chancery 7621.

Wills and Bequests.

Mr. John Evans Bowen, Bexhill, solicitor, left estate of the gross value of £5,618.

Mr. Geoffrey Colbourne, Brighton, solicitor, left estate of the gross value of £20,643.

Mr. Arthur Leopold Miers, solicitor (sixty-four), of Bartholomew-road, Kentish Town, N.W., and Clipstone-street, Great Portland-street, W., left estate of the gross value of £4,580.

The Minister of Health regrets to announce that Sir Charles Ruthen has been compelled by ill-health to resign his honorary appointment as Director of Housing in the Ministry. Sir Charles Ruthen has held this appointment since 1921, and has rendered service of very great value to successive Ministers of Health.

COSTS OF TITHE REDEMPTION.

The Ministry of Agriculture was plaintiff and Sir Robert Green Price defendant in a case heard by Judge Ivor Bowen at Knighton County Court (Rutland) on the 2nd inst. The claim was for the balance of expenses in a compulsory tithe redemption scheme of the Ministry. The redemption cost £358 and the costs were £216. Sir Robert refused payment of his full share as a protest, and pointed out that the board could have assessed the costs under a much lower schedule. His Honour reserved judgment, and added that he was not sure that he had any power over the Ministry and the case might have to go to the High Court. Sir Robert said that it was a pity, as the Ministry rode roughshod over landowners. In several similar cases the defendants did not appear and orders were made.

THE HISTORICAL VALUE OF SHERIFF COURT RECORDS.

The report of a committee appointed last year to inquire into the state of the Sheriff Court records in Scotland has just been published. It was presided over by a sheriff, and Professors R. K. Hannay and R. S. Rait were amongst its members. The sheriff courts of Scotland are very ancient institutions, and as courts of record, there have been accumulated in connection with them a vast collection of documents, which is always on the increase. The "Process," as it is called in Scotland, that is to say, the pleadings and notes of evidence, when the litigation has ended, is preserved within the judicial buildings.

Two things the committee seem to have ascertained. For judicial purposes these documents are little used. Records are rarely consulted which go back more than twenty-five years. Naturally the court officials grudge the space which they occupy, and some would even welcome their destruction, but in the opinion of the committee these records are of "very great historical value," and are attracting an increasing number of students. The committee recommends that all processes of date prior to 1876 should be transmitted to H.M. Record Office in Edinburgh, and that such transmissions should continue to be made at intervals of five years. In the Record Office, where indexes and calendars would be prepared, every facility would be afforded for the examination of these papers.

The Property Mart.

We should like to draw the attention of our readers to the sale (announced in THE SOLICITORS' JOURNAL on the 19th June) by Messrs. Hampton & Sons, at their Estate Rooms, 20, St. James'-square, on Tuesday next, 13th July, of two very desirable town residences, viz., (1) 33, Park-lane, W. (opposite Grosvenor-gate), for an unexpired term of 12 years at a ground rent of £400 per annum, and (2) Little Holland House, Kensington (opposite The Melbury Lawn Tennis Club), for an unexpired term of 37 years, at a ground rent of £60 per annum.

Court Papers.

Supreme Court of Judicature.

Date.	Rota of Registrars in attendance on Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
M'nd'y July 12	Mr. Jolly	Mr. Bloxam	Mr. Bloxam	Mr. Hicks Beach
Tuesday .. 13	More	Hicks Beach	Hicks Beach	Bloxam
Wednesday 14	Synge	Jolly	Bloxam	Hicks Beach
Thursday . 15	Ritchie	More	Hicks Beach	Bloxam
Friday .. 16	Bloxam	Synge	Bloxam	Hicks Beach
Saturday .. 17	Hicks Beach	Ritchie	Hicks Beach	Bloxam

Date	Mr. Justice Astbury.	Mr. Justice Lawrence.	Mr. Justice Russell.	Mr. Justice Tomlin.
M'nd'y July 12	Mr. Ritchie	Mr. Synge	Mr. Jolly	Mr. More
Tuesday .. 13	Synge	Ritchie	More	Jolly
Wednesday 14	Ritchie	Synge	Jolly	More
Thursday . 15	Synge	Ritchie	More	Jolly
Friday .. 16	Ritchie	Synge	Jolly	More
Saturday .. 17	Synge	Ritchie	More	Jolly

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 5%. Next London Stock Exchange Settlement, Thursday, 22nd July, 1926.

	Middle Price 7th July	Interest Yield. £ s. d.	Yield with Redemption. £ s. d.
English Government Securities.			
Consols 2½%	55⅛	4 10 0	—
War Loan 5% 1929-47	100$\frac{15}{16}$	4 19 0	4 19 0
War Loan 4½% 1925-47	95⅝	4 14 6	4 17 6
War Loan 4% (Tax free) 1929-47 ..	100¾	3 19 6	3 19 0
War Loan 3½% 1st March 1928 ..	98⅜	3 11 0	4 17 0
Funding 4% Loan 1960-90	86⅜	4 12 6	4 13 6
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	93½	4 5 6	4 8 6
Conversion 4½% Loan 1940-44 ..	96¼	4 13 6	4 16 0
Conversion 3½% Loan 1961	75$\frac{15}{16}$	4 12 0	—
Local Loans 3% Stock 1921 or after	63$\frac{7}{16}$	4 15 0	—
Bank Stock	257½	4 13 0	—
India 4½% 1950-55	91	4 19 0	5 2 6
India 3½%	70	5 0 0	—
India 3%	59¾	5 0 0	—
Sudan 4½% 1939-73	91½xd	4 18 6	5 0 0
Sudan 4% 1974	85¼	4 13 0	4 17 6
Transvaal Government 3% Guaranteed 1923-53 (Estimated life 19 years) ..	80	3 15 0	4 12 6
Colonial Securities.			
Canada 3% 1938	82¾	3 12 6	4 19 0
Cape of Good Hope 4% 1916-36 ..	92	4 7 0	5 1 6
Cape of Good Hope 3½% 1929-49 ..	78½	4 9 6	5 2 0
Commonwealth of Australia 5% 1945-75	99½	5 0 6	5 1 0
Gold Coast 4½% 1956	94	4 15 6	4 18 6
Jamaica 4½% 1941-71	92½	4 17 0	4 17 0
Natal 4% 1937	91¾	4 7 0	4 19 0
New South Wales 4½% 1935-45 ..	90⅝	5 0 0	5 5 0
New South Wales 5% 1945-65 ..	97⅞	5 2 0	5 2 6
New Zealand 4½% 1945	95½	4 14 6	4 19 6
New Zealand 4% 1929	97	4 3 0	5 1 6
Queensland 3½% 1945	75⅞	4 12 6	5 10 0
South Africa 4% 1943-63	86¼	4 12 6	4 17 0
S. Australia 3½% 1926-36	85¼	4 2 6	5 7 6
Tasmania 3½% 1920-40	83	4 4 6	5 4 0
Victoria 4% 1940-60	83¼	4 16 0	5 0 0
W. Australia 4½% 1935-65	90	5 0 0	5 2 0
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corpn.	62½	4 16 0	—
Bristol 3½% 1925-65	74⅛	4 14 0	5 0 0
Cardiff 3½% 1935	87	4 0 6	5 2 6
Croydon 3% 1940-60	67½	4 9 0	5 1 0
Glasgow 2½% 1925-40	76½	3 6 0	4 16 0
Hull 3½% 1925-40	73¼xd	4 15 0	5 2 0
Liverpool 3½% on or after 1942 at option of Corpn.	72⅛	4 17 0	—
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	53	4 14 6	—
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	63½	4 15 0	—
Manchester 3% on or after 1941 ..	62xd	4 16 6	—
Metropolitan Water Board 3% 'A' 1963-2003	63	4 15 0	4 16 0
Metropolitan Water Board 3% 'B' 1934-2003	64¾	4 12 6	4 15 0
Middlesex C. C. 3½% 1927-47 ..	78xd	4 10 0	5 1 6
Newcastle 3½% irredeemable ..	71½	4 18 0	—
Nottingham 3% irredeemable.. ..	62½	4 16 0	—
Plymouth 3% 1920-60	67	4 10 0	5 0 6
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture ..	83½	4 15 6	—
Gt. Western Rly. 5% Rent Charge ..	101	4 19 0	—
Gt. Western Rly. 5% Preference ..	96½	5 3 6	—
L. North Eastern Rly. 4% Debenture	78½	5 2 0	—
L. North Eastern Rly. 4% Guaranteed	76½	5 4 6	—
L. North Eastern Rly. 4% 1st Preference	67½	5 18 6	—
L. Mid. & Scot. Rly. 4% Debenture ..	80	5 0 0	—
L. Mid. & Scot. Rly. 4% Guaranteed	79½	5 0 6	—
L. Mid. & Scot. Rly. 4% Preference ..	74½	5 7 6	—
Southern Railway 4% Debenture ..	80¾	4 19 0	—
Southern Railway 5% Guaranteed ..	100	5 0 0	—
Southern Railway 5% Preference ..	96½	5 3 6	—